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Chapter 7 Trustee for the Tulving Company, Inc.

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re:

THE TULVING COMPANY, INC., a
California corporation,

Debtor.

Case No.: 8:14:bk-11492-ES

Chapter 7

**SECOND INTERIM APPLICATION OF
PACHULSKI STANG ZIEHL & JONES LLP
FOR APPROVAL OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE CHAPTER 7
TRUSTEE; DECLARATION OF LINDA F.
CANTOR**

[Interim Fee Period: February 1, 2015 through October 31,
2016]

Hearing

Date: December 15, 2016

Time: 10:30 a.m.

Place: Courtroom 5A

411 West Fourth Street
Santa Ana, CA 92701

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**TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY JUDGE,
THE DEBTOR, THE TRUSTEE, THE OFFICE OF THE UNITED STATES TRUSTEE AND
PARTIES REQUESTING SPECIAL NOTICE:**

Pachulski Stang Ziehl & Jones LLP (the “Firm” or “PSZJ”), general bankruptcy counsel to Weneta M.A. Kosmala, Chapter 7 Trustee (“Chapter 7 Trustee”) for the Tulving Company, Inc. (“Tulving” or “Debtor”), hereby submits its *Second Interim Application for Approval of Compensation and Reimbursement of Expenses* (the “Application”) for the period of February 1, 2015 through October 31, 2016 (the “Interim Fee Period”), pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq.* (the “Bankruptcy Code”).

I.

INTRODUCTORY STATEMENT

A. Local Rules and Guides

Local Bankruptcy Rule 2016-1(a) sets forth certain requirements that a professional must satisfy in order to obtain an award for fees and costs. Additional standards to be employed in the review of fee applications are set forth in the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 (the “Compensation Guide”).¹ Section 330(a)(3) of the Bankruptcy Code directs the Court to consider “the nature, the extent, and the value” of the legal services provided when determining the amount of reasonable compensation to award. The Ninth Circuit’s primary method used to determine the reasonableness of fees is to calculate the lodestar. *In re Charles Russell Buckridge, Jr.*, 367 B.R. 191, 201 (C.D. Cal. 2007) The lodestar is ascertained by multiplying the number of hours reasonably expended by a reasonable hourly rate. *Law Offices of David A. Boone v. Derham-Burk (In re Eliapo)*, 468 F.3d 592, 598 (9th Cir. 2006). As set forth more fully herein, this Application complies with all statutory guidelines and Court-imposed requirements.

¹ The Compensation Guide is promulgated by the United States Department of Justice and can be found on the United States Department of Justice website at: http://www.justice.gov/ust/eo/rules_regulations/guidelines/docs/feeguide.htm.

1 **B. Dates of Filing of Chapter 11 Petition:** The Debtor filed a voluntary petition for relief
2 under Chapter 11 of the Bankruptcy Code on March 10, 2014.

3 **C. Order Directing Appointment of Chapter 11 Trustee Entered:** In light of the criminal
4 investigation and other ongoing litigation involving Tulving, on March 18, 2014, the United States
5 Trustee filed a *Stipulation Appointing Chapter 11 Trustee* [Docket No. 15] which was signed by
6 both the Debtor and its attorney. That stipulation was approved by the Bankruptcy Court on March
7 18, 2014 [Docket No. 16] and an Order was entered by the Court on March 21, 2014 approving the
8 *U.S. Trustee's Application for the Appointment of a Chapter 11 Trustee*, appointing R. Todd Neilson
9 as Chapter 11 Trustee of the Debtor's estate [Docket No. 22] ("Neilson"). Thereafter upon notice
10 and hearing, the case was converted to a chapter 7 and Neilson was appointed to serve as the chapter
11 7 Trustee [Docket 108]. On March 22, 2016, Neilson filed his Withdrawal of Trustee [Docket 564].
12 On April 1, 2016, the UST filed its *Notice of Appointment and Fixing Bond; Acceptance of*
13 *Appointment as Trustee dated April 1, 2016*, appointing Weneta M.A. Kosmala as the chapter 7
14 trustee of the Debtor's estate [Docket No. 566] (the "Chapter 7 Trustee").

15 **D. Orders Re Employment Entered (LBR 2016-1 (a)(1)(B)) and Conversion of Case to**
16 **Chapter 7:** On April 3, 2014, Neilson filed his application to employ PSZJ as his counsel in
17 the Debtor's Chapter 11 case [Docket No. 37].

18 On April 30, 2014, Neilson filed a motion to convert this case to Chapter 7 [Docket No. 74].
19 On May 22, 2014, a hearing was held and the Court granted Neilson's motion to convert this case to
20 a Chapter 7 and approved his application to employ PSZJ as his counsel in the Debtor's Chapter 11
21 case. No Plan of Reorganization was filed in this case.

22 On May 29, 2014, the Court entered an order approving the employment of PSZJ as counsel
23 to Neilson [Docket No. 106]. Also on May 29, 2014, the Court entered an order converting this case
24 to Chapter 7 [Docket No. 108]. A *Notice of Appointment of Trustee and Fixing of Bond; Acceptance*
25 *of Appointment as Interim Trustee* was filed on June 10, 2014 [Docket No. 126], appointing Neilson
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as Chapter 7 Trustee. The Firm was appointed as general bankruptcy counsel to Neilson, chapter 7 trustee, *nunc pro tunc* to May 22, 2014² by Order entered July 15, 2014 [Docket No. 152].

Following her appointment, Weneta M.A. Kosmala as the new Chapter 7 Trustee, filed an application to employ PSZJ as her counsel *nunc pro tunc* to April 1, 2016 [Docket No. 594]. On July 20, 2016, the Court entered an order approving the employment of PSZJ as counsel to the Chapter 7 Trustee [Docket No. 611].

This Application covers the time period of February 1, 2015 through October 31, 2016.

E. Compensation and Expenses Sought:

This is the Firm's second fee application in this Chapter 7 case. The Firm did not receive a retainer in this matter.

By way of this Application, the Firm seeks interim allowance of a total of \$498,208.05 in fees and expenses incurred during the Interim Fee Period as set forth below:

Fees Sought:	\$472,896.00
Expenses Sought:	\$25,312.05
TOTAL:	\$498,208.05

Prior Interim Application

On February 25, 2015, the Firm filed its *First Interim Application For Approval of Compensation and Reimbursement of Expenses as Counsel to the Chapter 7 Trustee* (May 22, 2014 – January 31, 2015), seeking fees in the amount of \$207,219.50 and reimbursement of expenses in the amount of \$4,153.79 [Docket No. 220]. By order entered March 24, 2015 [Docket No. 250], the Court granted the Firm an interim allowance of a total of \$211,373.29, consisting of \$207,219.50 in fees incurred and \$4,153.79 in expenses advanced. The Court authorized the payment of 50% of the allowed fees and reimbursement of 100% of the allowed expenses³.

Blended Hourly Rate for this Application:

² References to the Chapter 11 Trustee shall also be considered as references to Neilson (the former Chapter 7 Trustee), where appropriate.

³ The Firm previously served as counsel to Neilson as Chapter 11 trustee, and incurred a bill of \$34,021.02, consisting of \$28,687.50 in fees incurred and \$5,333.52 in expenses advanced (the "Chapter 11 Period"). The Firm's bill for the Chapter 11 Period is the subject of a separately-filed fee application (the "Chapter 11 Application"), which fees and expenses were granted pursuant to order entered on March 24, 2016 [Docket No. 251]. No payment has been made to PSZJ on account of the Chapter 11 Application.

-- Including Paraprofessionals: \$654.13

-- Excluding Paraprofessionals: \$747.77

II.

PRE-PETITION

Tulving is a California corporation. The Debtor was in the business of selling and purchasing gold, silver, coins and other precious metals through its internet website or by phone. Prior to the filing of the bankruptcy, customer complaints concerning delayed or undelivered orders were increasingly made to the Better Business Bureau against the Debtor. In early March, 2014, a class-action lawsuit was filed against the Debtor and Hannes Tulving, Jr., the Debtor's sole shareholder and principal ("Mr. Tulving") in the United States District Court, Northern District of California. A criminal investigation of the Debtor and Mr. Tulving by the United States, through the United States Attorney for the Western District of North Carolina (the "Government") was also being pursued.

The Debtor ceased operations on or about March 3, 2014. On March 8, 2014, Special Agents of the United States Secret Service executed a Search Warrant on the Debtor's offices on probable cause that the Debtor and Mr. Tulving were engaged in fraud. The Search Warrant resulted in the seizure of the Debtor's property including rare coins and other valuable items (the "Seized Assets"). Two days later, on March 10, 2014, the Debtor filed for relief under chapter 11 of the Bankruptcy Code.

III.

SIGNIFICANT DEVELOPMENTS DURING THE INTERIM FEE PERIOD

1. The Plea and Coordination Agreements

After the Petition Date, the Government continued its investigation of the Debtor and Mr. Tulving's activities, including issuing a Grand Jury Subpoena to the Debtor's former accountants. The chapter 7 trustee had meetings with Mr. Tulving and his criminal counsel and also had meetings with counsel for the Government concerning the scope of creditor claims and, particularly the claims of creditors who were also victims of the Debtor's illegal activities ("Victim/Creditors"). Mr.

1 Tulving eventually agreed to enter into a plea agreement with the Government in which he pled
2 guilty to one count of 18 U.S.C. § 1343 wire fraud charge as set forth in Count One of a Bill of
3 Information in the U.S. District Court case against him (the "Criminal Case") and, among other
4 things, agreed to pay restitution to the victims of fraud (the "Plea Agreement").

5
6 The Government requested that the Debtor enter into the Plea Agreement. This presented
7 some unique challenges given that the Debtor's estate was being administered by the Trustee. In
8 addition, there was some disagreement as to the optimal manner for administering the Seized Assets,
9 which were subject to the Government's seizure powers but provided the primary means of
10 providing value to Victim/Creditors. After an extended period of negotiations between the Trustee,
11 the Government and their respective counsel, the Government and the Trustee entered into an
12 agreement, subject to Bankruptcy Court and District Court approval, in which the Trustee would
13 seek an order (a) authorizing Mr. Tulving to enter into the Plea Agreement on behalf of the Debtor,
14 and (b) authorizing the Debtor and the Government to enter into a "Coordination Agreement" which
15 provided a mechanism for the bankruptcy estate to administer the disposition of the Seized Assets
16 for the benefit of the Victim/Creditors. Under the Coordination Agreement, the Trustee was
17 required to present a proposal for the liquidation and disposition of the Seized Assets by the
18 bankruptcy estate (the "Proposal"). Provided that the Proposal was acceptable to the Government
19 and approved by the District Court, and the Government and the Trustee agreed upon a Final List of
20 Victim/Creditors who were entitled to receive restitution from the disposition of the Seized Assets,
21 the Government would release the Seized Assets for administration in the Bankruptcy Case.
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24 The Coordination Agreement was approved by Order of the Bankruptcy Court dated July 22,
25 2015. *See Order for Coordination Agreement for Distribution of Seized Items from United States to*
26 *Bankruptcy Trustee and from Trustee to Victims* [Dkt. No. 264].
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1 **2. The Proposal for Disposition of Seized Assets**

2 In accordance with the terms of the Coordination Agreement, the Trustee developed a
3 Proposal for the disposition of the Seized Assets by the bankruptcy estate under the jurisdiction of
4 the Bankruptcy Court. Under the Proposal, the Government would authorize the transfer of the
5 Seized Assets, which consist of approximately 189,000 coins on 22 pallets, separated into 12,539
6 Presidential Error-Missing Edge Letter Coins ("Error Coins") and approximately 176,461 other
7 coins ("Non-Error Coins"), from the Delaware Depository in Wilmington, Delaware, to Orange
8 County, California or another location at which the Non-Error Coins would be sold at auction under
9 the administration of the Bankruptcy Court. In accordance with the Proposal, the Trustee would
10 seek authority to retain an auctioneer to conduct an auction of the Non-Error Coins over a three to
11 six month period. Under the Proposal, the Trustee did not seek to auction the Error Coins because he
12 was informed and believed that an immediate or short-term sale of the Error Coins would
13 significantly diminish their value, as it may take years for that magnitude of Error Coins to be
14 absorbed into the Marketplace. Rather, the Proposal was that the Error Coins be distributed directly
15 to Victim/Creditors on a pro rata basis.⁴

16 The Trustee reached agreement with the Government on the terms of the Proposal and on
17 December 1, 2015, the Firm filed a motion for order approving the Proposal [Dkt. No.289], which
18 was granted by the Court by Order dated January 28, 2016.⁵ Pursuant to that Order, the Government
19 transferred the Seized Assets to professionals retained by the Chapter 7 Trustee to be sold at auction
20 and/or distributed to Victim/Creditors on account of their claims, as described below.

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⁴ The Proposal was based upon the inventory of the coins provided by the Debtor to the Trustee, which included a
26 valuation of the Error Coins by Miles Standish, one of the leading valuation experts in the nation, valuing the Error
27 Coins at approximately \$7,367,235.

28 ⁵ See Order (i) Authorizing Implementation of Trustee's Proposed Plan for Liquidation of Seized Items and
 Disbursement of Assets to Victim/Creditors of Fraud in the Bankruptcy Case in Accordance with Coordination
 Agreement with United States Government, and (ii) Granting Related Relief Pursuant to Sections 105 and 363 of the
 Bankruptcy Code [Dkt. No. 494].

1 **3. Implementation of Proposal for Disposition of Seized Assets**

2 The Trustee conferred with potential auctioneers for bids on transporting and auctioning the
3 Debtor's coins. The Trustee reached agreement with Heritage Auctioneers to take possession of the
4 Seized Assets, conduct an auction of the Non-Error Coins and ship the Error Coins to
5 Victim/Creditors on a pro rata basis. The Firm filed a motion on December 28, 2015 [Dkt. 391] for
6 authority to (a) retain Heritage Auctions as Auctioneer, and (b) sell the approximately 175,000
7 graded and ungraded modern coins dated from 1968 to the present, that were to be released by the
8 Government pursuant to the Trustee's Proposal under the Coordination Agreement. The motion was
9 granted by Order entered January 25, 2016 [Docket No. 450]. Heritage took possession of the coins
10 and held an auction on June 10, 2016, at which all lots were sold. The Trustee and her financial
11 advisers oversaw the auction process and personally reviewed the coin inventory. The net proceeds
12 of the auction amounted to \$385,314 (which was consistent with Heritage's estimates), and were
13 turned over to the Chapter 7 Trustee. (The auctioneer's commission and costs amounted to
14 \$75,199.06.) On August 12, 2016, the Court entered an order exonerating the auctioneer's
15 individual bond [Docket No. 619].
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18 **4. Valuation Issues and Retention of Coin Grading Professionals**

19 Heritage Auctioneers conducted an inventory of the Error Coins and determined that the \$7.3
20 million value ascribed by the Debtor's valuation expert was vastly overstated. Heritage believed that
21 the value of the Error Coins was closer to \$4000,000 to \$500,000.⁶ The reason for the value
22 discrepancies was that the Error Coins had not been formally "graded" by a coin appraiser.⁷ Without
23 a formal grading (estimated by Heritage to cost between \$200,000 and \$250,000), certain of the
24 Error Coins may have values much greater than other Error Coins, and no ratable allocation of the
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27 ⁶ Several creditors and other parties had also contacted the Trustee and its professionals to voice concern over the
28 Debtor's valuation of the Error Coins.

⁷ Although Miles Standish reportedly looked at and graded the Error Coins, they were not separately marked or
segregated and, after their review, the Error Coins were comingled.

1 Error Coins on account of individual Victim/Creditor claims could be made. For that reason, the
2 Proposal with respect to the Error Coins became unworkable.

3 The Trustee sought bids from coin experts (including, without limitation, Miles Standish, the
4 Debtor's valuation expert) to formally grade the Error Coins so that reliable values could be
5 ascribed. Once valued, the Trustee's professionals could prepare a distribution schedule setting forth
6 the specific coins to be distributed to each Victim/Creditor. Eventually, the Trustee reached
7 agreement with Great Collections, the purchaser of the Debtor's customer lists, to transport the Error
8 Coins from Heritage, have the coins graded through its professional coin grading service PCGS, and
9 to distribute the Error Coins to Victim/Creditors based upon a schedule to be developed by the
10 Debtor's professionals once the grading is completed. Any Victim/Creditor that does not wish to
11 receive Error Coins may determine to "opt-out" of receiving Error Coins and the coins otherwise
12 allocable to such parties will be auctioned by Great Collections. On September 1, 2016, the Firm
13 filed a motion for authority to retain Great Collections, for authority to modify the Trustee's coin
14 distribution Proposal (with respect to the Standish valuation of the Error Coins) and to set a new
15 "opt-out" period for Victim/Creditors to determine whether or not to receive Error Coins on account
16 of their claims. The motion was granted by Order entered October 12, 2016 [Dkt. No. 634]. Great
17 Collections is in the process of implementing the transfer and grading of the Error Coins. After the
18 coins have been formally graded, the Trustee's professionals will develop a distribution plan setting
19 forth the specific coins to be distributed to each Victim/Creditor, and the Firm will file a motion for
20 authority to implement same.

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24 **5. Victim / Creditor List and Allowance of Certain Claims**

25 The Coordination Agreement and the Government's determination to allow the Seized Assets
26 to be administered by the bankruptcy estate (rather than in the Criminal Case), was based upon the
27 fact that there was substantial overlap between the victims of the Debtor's and Mr. Tulving's crimes
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1 and the creditors of the Debtor's estate. In fact, the creditor lists were almost identical. The
2 Coordination Agreement required that the Trustee and the Government reach final agreement on the
3 list of Victim/Creditors as those persons would be entitled to restitution under the Plea Agreement
4 and distributions on their claims in the Bankruptcy Case.

5 The Trustee's professionals worked with the Government to finalize the Victim/Creditor list.
6 Upon later review, the parties learned that there were seven Victim/Creditors that timely submitted
7 restitution claims to the Government in the Criminal Case, but had not filed claims in the bankruptcy
8 case (the "Outstanding Claims"). The Government requested and the Trustee agreed to suspend
9 distribution of the Seized Assets and/or proceeds thereof to Victim/Creditors pending allowance of
10 the Outstanding Claims in the Bankruptcy Case. The Trustee and the Government entered into a
11 Stipulation suspending any distribution pending allowance of the Outstanding Claims, which was
12 approved by Order entered February 16, 2016 [Docket No. 535]. In accordance with the stipulation,
13 the Trustee filed a motion to allow the Outstanding Claims in the Bankruptcy case, which was
14 approved by Order of the Court entered April 15, 2016.

15 The Chapter 7 Trustee filed a final "Victim/Creditors List" [Docket No. 580] in accordance
16 with the terms of the Coordination Agreement. The Victim/Creditors List sets forth the name of
17 each creditor that is also a victim of the Debtor's fraud along with the allowed amount of his/her
18 claim. The Government filed the final Victim/Creditor list with the District Court in the Criminal
19 Case.

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23 **6. The Consent Order with the Commodity Future Trading Commission**

24 On or about September 11, 2015, the U.S. Commodity Futures Trading Commission (the
25 "CFTC") filed a "*Complaint Against The Tulving Company, Inc. and Hannes Tulving, Jr. for*
26 *Permanent Injunction, Civil Penalties, and Other Equitable Relief*" (the "Complaint"), alleging
27 violations of the Commodity Exchange Act, 7 U.S.C. §§ 1-26 (2012) (the "Act") and the
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Commission's Regulations promulgated thereunder, 17 C.F.R. §§ 1.1-190.10 (2013) in case number 3:15 – cv-424-RJC-DSC, pending in the United States District Court for the Western District of North Carolina. The grounds for the Complaint were based upon substantially the same operative facts underlying the Plea Agreement discussed above. An answer or other response to the Complaint was due on January 6, 2016.

In order to consensually resolve the Complaint, the CFTC proposed that the Debtor, Mr. Tulving and the CTFC enter into a *Consent Order of Permanent Injunction and Other Relief Against The Tulving Company, Inc. and Hannes Tulving, Jr.* (the "Consent Order"). Mr. Tulving agreed to the terms of the Consent Order. After extended negotiations between the Firm on behalf of the Trustee and the CFTC, the CFTC and the Trustee agreed to the terms of a revised Consent Order for which Bankruptcy Court approval was sought by the Trustee [Dkt. No. 287].

Under the Consent Order, Mr. Tulving and the Debtor admit the violations alleged in the Complaint, consent to a permanent injunction against the conduct described therein and agree to the payment of restitution, disgorgement and civil monetary penalties, plus interest, if ordered by the NC District Court. However, payment of disgorgement and civil penalties, plus interest, under the Consent Order is subordinated to the payment of all claims of the Debtor's customers, and payment of any restitution by Mr. Tulving or the Debtor will be made to the Trustee for distribution to the Debtor's customers. The Order approving the motion was entered on December 17, 2015 [Docket No. 305].

7. Abandonment and Turnover of Books, Records and Files of the Debtor

In connection with its purchase of the Debtor's customer lists, Great Collections had requested that the Trustee turnover certain hard files and records relating to the customer lists. (The customer lists and related property that were sold to Great Collections were in electronic format.) The Trustee had not turned over hard files with the purchase of the customer lists because the Debtor

1 had not reached a Plea Agreement with the Government at that time and all such records were
2 retained by the estate and held in storage as needed for use in the Criminal Case, estate litigation or
3 for tax purposes. The Trustee negotiated with the Government and other parties regarding the
4 requested turnover.

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6 On May 6, 2016, after the Criminal Case was concluded and the need for continued storage
7 of books and records was nearing a close, the Chapter 7 Trustee filed a motion for authorization to
8 (1) abandon and turn over certain books, records and files of the Debtor to Great Collections, (2)
9 dispose of all other books, records and files of the Debtor that are or become unnecessary to the
10 administration of the Debtor's case; and (3) pay for the cost to dispose of the unnecessary documents
11 in an amount not to exceed \$600 [Docket No. 576]. The Bankruptcy Court entered its order
12 approving the motion on July 20, 2016 [Docket No. 608].

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14 **8. Objections to Claims**

15 The Firm, on behalf of the Trustee, filed and obtained orders on omnibus objections to claims
16 that were (1) amended and superseded by subsequently filed claims; (2) duplicate; (3) satisfied; (4)
17 subject to reclassification; and (5) subject to reduction. The Firm, on behalf of the Trustee, filed and
18 obtained orders sustaining a number of objections to stand-alone claims, and resolved several claim
19 objections pursuant to stipulations. The Trustee also obtained an order allowing Outstanding
20 Claims, which claims were included in the final Victim/Creditor list filed with the Court.

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22 **9. Cash Disbursements**

23 The Trustee filed motions under Local Bankruptcy Rule 2016, seeking approval of cash
24 disbursements for the following expenditures:

- 25 a. payment of \$1,600 in post-petition taxes
26 b. payment of \$200 in interest, fees and penalties for 2015 taxes
27 c. payment of \$3,650 in mediation expenses in connection with Gugasian
28 litigation (described below)

Order entered on May 25, 2016 [Docket No. 585]

d. payment of up to \$6,000 for out-of-pocket costs for airfare, hotel, car/taxi expenses in connection with Heritage Auctions auction of seized items (described below)

Order entered on July 20, 2016 [Docket No. 610]

e. payment of \$69 to the Franchise Tax Board for penalties for the year ending 12/14/14

f. payment of \$250 to the Franchise Tax Board for SOS Certification Penalty
Order entered on October 6, 2016 [Dkt. No. 630]

10. Investigation of Claims and Causes of Action

The Trustee and professionals investigated claims and causes of action. The Trustee investigated claims against On the Rocks Jewelry and Coins ("On the Rocks"), a sole proprietorship owned by David Halpin and Desiree Sloan, that bought gold and silver coins from the Debtor and failed to pay a substantial outstanding balance. The Trustee entered into a settlement under which On the Rocks agreed to pay \$593,434, over time. On the Rocks and its principals executed a Confession of Judgment which would be enforced by the estate in the event of a default under the settlement. The Confession of Judgment was entered on August 6, 2015.

On the Rocks defaulted after making payments of \$26,000, and the Trustee endeavored to enforce the estate's rights under the Confession of Judgment. Abstracts of Judgment were filed and the Trustee filed a Writ of Execution with the Orange County Superior Court. Although a keeper was appointed at the premises of On the Rocks, nothing was collected. The Trustee will be retaining contingency counsel to pursue collection of this Judgment.

The Trustee and estate professionals also investigated claims and potential causes of action against Marc One Numismatics ("Mark One"), Kevin Lipton Rare Coins ("Kevin Lipton") and A-Mark Precious Metals, Inc. ("A-Mark") and other third parties including obtaining and reviewing documents produced. Certain document requests against such parties remain outstanding. The Trustee's investigation of claims and causes of action against Armen and Levon Gugasian led to the filing of an adversary proceeding against those parties, as described below.

1 **11. Adversary Proceedings**

2 On or about March 9, 2016, the Trustee commenced adversary proceedings against Armen
3 Haig Gugasian for avoidance and recovery of fraudulent transfers, and against Levon Gugasian for
4 avoidance and recovery of fraudulent transfers and objections to proofs of claim number 308, 309,
5 and 310. Mediations in both cases took place on August 10, 2016, however, no settlement was
6 reached. A status conference in both cases was held on September 22, 2016, setting the following
7 deadlines and dates: (1) last day to complete discovery: April 3, 2017; (2) deadline to file pre-trial
8 stipulation: May 4, 2017, and (3) pre-trial conference: May 18, 2017. The Trustee is in the process
9 of reviewing documents and intends to depose third parties in this matter. If not otherwise resolved,
10 this matter will go to trial in summer of 2017.
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12 **IV.**

13 **PLAN PROGRESS (LBR 2016-1(A) (1) (A) (I))**

14 This case was converted to Chapter 7 without a Plan of Reorganization being filed.
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16 **V.**

17 **FUNDS ON HAND BR 2016-1(A) (1) (A) (III))**

18 As of November 9, 2016, the funds on hand totaled \$814,240.60.
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20 **VI.**

21 **CLIENT'S DECLARATION (LBR 2016-1(A) (1) (J))**

22 A declaration will be filed regarding the Chapter 7 Trustee's review of this Application, as
23 well as other fee applications filed with the Court.

24 **VII.**

25 **NARRATIVE STATEMENT OF SERVICES RENDERED AND TIME EXPENDED FOR**
26 **THE INTERIM FEE PERIOD**

27 Pursuant to the Compensation Guide and Local Bankruptcy Rule 2016-1(a) (1) (D), the Firm
28 has classified all services performed for which compensation is sought for this period into one of
various major categories. The Firm attempted to place the services performed in the category that

best relates to the service provided. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. Invoices for the Interim Fee Period with time and expense detail are attached hereto as **Exhibit "C"**.

A. Services Performed and Time Expended During the Interim Fee Period.

1. Asset Analysis and Recovery

This category relates to work regarding the analysis of assets of the estate and the recovery thereof for the benefit of the estate and its creditors.

During the Interim Fee Period, the Firm has, among other things: (1) analyzed the historical financial transactions between Debtor and A-Mark; (2) reviewed documents produced by A-Mark pursuant to a 2004 examination order obtained by the Trustee; (3) conferred and negotiated with counsel for On the Rocks concerning recovery of funds owed the estate; (4) prepared and negotiated forms of draft pleadings and drafts of confession of judgment in connection with the On the Rocks settlement; (5) analyzed and reviewed coin sale and recovery issues; (6) performed substantial work in connection with negotiation of Coordination Agreement with the Government; (7) analyzed and performed work relating to Criminal Case matters; (8) performed work regarding the recovery and disposition of the Seized Assets; (9) reviewed and analyzed documents in connection with potential claims against Marc One and Kevin Lipton; (10) drafted 2004 examination pleadings for documents pertaining to Marc One and Kevin Lipton transactions with Debtor and potential claims and reviewed documents produced by same; (11) prepared and negotiated pleadings relating to approval of Coordination Agreement and preparation of final Victim/Creditor list; (12) address confidentiality issues in connection with Criminal Case matters; (13) performed work regarding valuation of Seized Assets; (14) performed work concerning filing and enforcement of abstract of judgment, post-judgment remedies and issuance of writ of execution against On the Rocks; (15) conferred with Orange County Sherriff regarding imposition of keeper at account debtor's place of business; (16) reviewed data and documents regarding Debtor's transactions with Seyller, Debtor's accountant, and Armen and Levon Gugasian; (17) performed work in connection with Seyller deposition; (18) conferred with counsel for and reviewed bids of auctioneers for disposition of Seized Assets; (19)

1 addressed CFTC complaint and document requests; and (20) corresponded and conferred with
2 various parties regarding asset analysis and recovery issues.

3 The Firm spent **78.50 hours** on matters relating to the Asset Analysis and Recovery category,
4 accounting for **\$59,223.00** of the fees incurred during the Interim Fee Period.

5 **2. Asset Disposition**

6 This category relates to work regarding the sale and disposition of assets.

7 Specifically, during the Interim Fee Period, the Firm, among other things: (1) performed
8 work and prepared pleadings regarding disbursement motions; (2) performed work regarding Great
9 Collections confidentiality undertaking, sale of customer records and document turnover requests;
10 (3) reviewed and considered issues regarding estate administration of Seized Assets and Criminal
11 Case matters; (4) performed work regarding negotiation and entry into Coordination Agreement; (5)
12 prepared bankruptcy pleadings relating to Coordination Agreement approval; (6) performed legal
13 research and analyzed issues relating to distributions of estate property to Victim/Creditors; (7)
14 reviewed tax issues; (8) performed work relating to retention of Heritage Auctioneers and
15 consignment issues; (9) addressed bonding issues in regards to auctioneer's sale of coins; (10)
16 drafted motions, notices, declarations and orders regarding sale matters; (11) prepared motion to
17 abandon books and records; (12) conferred with creditors and Government regarding sale, valuation
18 and turnover matters and addressed creditor responses to sale and turnover motions; (13) appeared at
19 hearings regarding sale matters; (14) reviewed and addressed creditor claims and Victim/Creditor
20 lists ; (15) negotiated and drafted stipulation with Government concerning approval of creditor
21 claims as condition to disbursement of coins and coin sale proceeds; (16) reviewed and analyzed
22 coin valuation matters; (17) conferred with Office of the United State Trustee and auctioneer with
23 regards to Heritage Auctioneer bonding matters; (18) attended to marketing issues; (19) researched
24 and reviewed trade secret matters with regards to Auctioneer report; (20) performed work relating to
25 conduct of inventory and auction by Heritage Auctioneer; (21) prepared pleadings concerning
26 auction report; (22) reviewed and analyzed valuation matters with respect to Error Coins and
27 addressed necessary modifications to coin disposition Proposal resulting from valuation
28 discrepancies; (23) conferred with Trustee, professionals and Government regarding proposal to re-

1 grade Error Coins and re-work coin distribution schedule; (24) reviewed and negotiated Great
2 Collections and PCGS contract terms and conditions; (25) prepared pleadings and performed
3 substantial work relating to retention of Great Collections, to sell rejected coins and to modify coin
4 distribution Proposal; (26) prepared and responded to creditor correspondence regarding retention of
5 new Auctioneer and grading of Error Coins ; and (27) addressed bonding issues and prepared Great
6 Collections retention order.

7 The Firm spent **139.20 hours** on matters relating to the Asset Disposition category⁸,
8 accounting for **\$111,440.00** of the fees incurred during the Interim Fee Period.

9 Under this category, the Firm spent **104.90** hours on matters relating to the disposition of the
10 Seized Assets pursuant to the terms of the Coordination Agreement, accounting for **\$78,828.50** in
11 fees incurred.

12 **3. Accounts Receivable**

13 The Firm included time in this category generally related to the collection of accounts
14 receivable. Time incurred in the Accounts Receivable category during the Interim Fee Period
15 included (1) attending to settlement issues in the On the Rocks Matter, including working on and
16 issuing a Writ/Memorandum of costs related to receivables due; (2) reviewing and responding to
17 memos regarding the handling of payments against judgment amounts; (3) preparing pleadings
18 related to the settlement of On the Rocks, including a declaration of no opposition to the 9019
19 settlement motion; and (4) performed an analysis regarding Marc One Numismatics.

20 The Firm spent **5.90 hours** on matters relating to the Accounts Receivable category,
21 accounting for **\$2,617.50** of the fees incurred during the Interim Fee Period.

22 **4. Bankruptcy Litigation**

23 The Firm included time in this category generally related to the various bankruptcy litigation
24 proceedings, the motions and other filings therein, and related chapter 7 issues. During the Interim
25 Fee Period, the Firm, among other things: (1) negotiated and reviewed the settlement agreement
26 with On the Rocks; (2) prepared a motion to compromise and related pleadings and documents in
27 connection with the On the Rocks settlement; (3) analyzed and conferred with litigation partners
28

⁸ A small of amount of uncategorized time in the November 2014 bill is included in this category.

concerning Judgment Pursuant to Confession, coordinated filing of Abstract of Judgment and pursued collection actions against On the Rocks; (4) addressed issues regarding the CFTC Consent Order; (3) worked on and attended to matters related to the Motion to Approve Coordination Agreement; (4) prepared for and took the 2004 examination of accountant to the Debtor; (5) analyzed claims and causes of action against Armen and Levon Gugasian, prepared and filed complaints against the Gugasians, reviewed answers to Complaints, prepared for and attended mediations with Gugasian, and analyzed settlement offer; (6) analyzed coin minting agreement documents and status regarding same; (7) prepared discovery regarding Rome claims; (8) attended deposition of financial advisor, Nick Troszak, in connection with Rome mater; (9) prepared status report and attended status conference hearing regarding Gugasian litigation; and (10) conferred with new counsel for Gugasian regarding discovery matters.

The Firm spent **10.50 hours** on matters relating to the Bankruptcy Litigation category, accounting for **\$7,456.50** of the fees incurred during the Interim Fee Period.

5. Case Administration

During the Interim Fee Period the Firm, among other things: (1) worked on the Trustee's sixth disbursement motion (report) and related pleadings, and conferred with the Trustee's financial advisors regarding same; (2) met with the Trustee to discuss case issues; (3) prepared critical dates memorandums; (4) worked on the Trustee's seventh disbursement motion (report); (5) addressed case status and reviewed report regarding same; (6) conferred with the U.S. Trustee regarding bonding requirements; (7) conferred with the Trustee's financial advisors and prepared for transition of case from Todd Neilson as chapter 7 trustee to Weneta Kosmala as chapter 7 trustee; (8) reviewed/revised motion to abandon and turn-over of documents; (9) attended to miscellaneous calendaring matters; (10) prepared the Trustee's ninth disbursement motion (report); (11) prepared the Trustee's 2016 annual interim report; and (12) corresponded and conferred regarding case administration issues.

The Firm spent **29.30 hours** on matters relating to the Case Administration category, accounting for **\$22,144.50** of the fees incurred during the Interim Fee Period.

1 **6. Claims Administration/Objections**

2 During the Interim Fee Period, the Firm, among other things: (1) reviewed correspondence
3 and inquiries from creditors and the Department of Justice; (2) reviewed a memorandum regarding
4 tax claim litigation; (3) reviewed a motion for a creditor to file a late filed claim and conferred with
5 the Trustee regarding same; (4) conferred amongst members of the Firm regarding the Judgment
6 Pursuant to Confession regarding On the Rocks; (5) researched and reviewed issues relating to
7 distributions in kind under chapter 7; (6) reviewed cases regarding Bankruptcy Code sections 704
8 and 326 and drafted a memorandum to the Trustee regarding the same; (7) conferred with the
9 Trustee, his financial advisors and counsel for the Department of Justice regarding creditor
10 distribution plan under the Coordination Agreement; (8) drafted a stipulation and order to extend the
11 deadline to file a liquidation plan pursuant to the Coordination Agreement order requirements; (9)
12 reviewed objectionable claims and summary of claim objections; (10) conferred amongst members
13 of the Firm regarding stand alone and omnibus claim objections; (11) prepared multiple objections,
14 notices, exhibits and service lists (including locating agents for service of process) and obtained
15 orders thereon to amended and superseded claims, duplicate claims, no liability claims, reduction
16 claims, reclassification claims, satisfied claims and numerous stand-alone claims; (12) reviewed
17 creditors' correspondence regarding objections to claims; (13) replied to responses to objections to
18 claims; (14) prepared stipulations and orders regarding objections to claims; (15) prepared chart
19 regarding claims objections and their statuses; (16) reviewed and revised claims chart prepared by
20 financial advisors, and conferred with financial advisors regarding same; (17) conferred with
21 chambers regarding hearings on numerous claim objections; (18) attended hearings on claims
22 objections; (19) conferred with the United States Trustee in Orlando, Florida regarding the Rome
23 claim matter; (20) reviewed correspondence and conferred with counsel in Florida seeking to block
24 discharge to chapter 7 debtor (Rome) who asserted claims against Tulving; (21) conferred with
25 counsel re Hawaii claims matter; (22) researched and analyzed victims identified by probation who
26 didn't file claims; (23) drafted a memo regarding non-included creditor claims; (24) researched
27 various claims matters including drafting a stipulation regarding withholding distribution of coins
28 and proceeds pending final claim determination; (25) reviewed back-up for and conferred with

1 counsel for the Department of Justice regarding outstanding criminal restitution claims; (26)
2 reviewed claims data for finalization of victim/creditor list; (27) reviewed pleadings and stipulation
3 with the government and drafted order regarding allowance of victim/creditor claims (28) conferred
4 with statue tax authorities regarding income tax; (29) prepared correspondence to the Department of
5 Justice regarding claim classification matters; (30) researched and prepared memorandum regarding
6 reclamation claims and criminal forfeiture status; (31) prepared correspondence to creditors
7 regarding status of distributions; (32) reviewed and revised cash disbursement motion to pay tax
8 penalties; and (33) reviewed and responded to creditor correspondence regarding coin distributions.

9 The Firm spent **186.80 hours** on matters relating to the Claims Administration/Objections
10 category accounting for **\$113,162.50** of the fees incurred during the Interim Fee Period.

11 **7. Compensation of Professionals/Fee Applications**

12 During the Interim Fee Period, the Firm, among other things, (1) drafted the Firm's final fee
13 application and exhibits regarding work performed during the chapter 11 period; (2) reviewed
14 pleadings and trustee reports in preparation of the chapter 11 final fee application; (3) drafted the
15 first interim chapter 7 fee application and exhibits regarding the same; (4) prepared omnibus notices
16 regarding interim and final fee applications; (5) reviewed records and invoices in preparation of the
17 instant fee application; (6) conferred amongst members of the Firm regarding the instant interim fee
18 application; and (7) attended to calendaring matters regarding interim and final fee applications.

19 The Firm spent **41.40 hours** on matters relating to the Compensation of Professionals /Fee
20 Applications categories accounting for **\$23,465.00** of the fees incurred during the Interim Fee
21 Period.

22 **8. Compensation of Professionals--Others**

23 During the Interim Fee Period, the Firm (1) reviewed the interim fee application prepared by
24 the Trustee's financial advisors; (2) reviewed rulings on interim fee applications; (3) prepared orders
25 for the Firm, the Trustee, and the Trustee's financial advisors on the interim and final fee
26 applications; (4) conferred with the Trustee and the Trustee's financial advisors regarding the orders
27 on the interim and final fee applications; (5) conferred with chambers regarding hearings on second
28

interim fee applications; and (6) prepared the forty-five day notice for the second interim fee application.

The Firm spent **5.00 hours** on matters relating to the Compensation of Professionals--Others category accounting for **\$1,865.00** of the fees incurred during the Interim Fee Period.

9. Stay Litigation

Time billed to this category was minimal, and relates to the automatic stay and relief from stay motions.

During the Interim Fee Period, the Firm (1) reviewed and analyzed a stay relief motion and conferred with movant's counsel regarding the same; prepared a stipulation regarding the relief from stay; and (2) prepared correspondence to counsel for movant, Harlene Miller, regarding stay relief.

The Firm spent **2.70 hours** on matters relating to the Stay Litigation category accounting for **\$1,222.50** of the fees incurred during the Interim Fee Period.

10. Litigation (Non-Bankruptcy)

The Firm placed under this category time spent related to litigation in non-Bankruptcy Courts. During the Interim Fee Period, the Firm, among other things: (1) performed work relating to the On the Rocks settlement and preparation of related pleadings; (2) reviewed and analyzed Criminal Case matters and proposals to coordinate the administration of the Seized Assets; (3) negotiated with the Government and prepared pleadings to approve Coordination Agreement; (4) performed work relating to the CFTC Complaint and negotiation of the Consent Order resolving same, including preparation of pleadings and documents to be filed in the District Court; (5) performed work relating to On the Rocks default issues and state law procedures for execution on judgment, (6) performed work in connection with the Seyller 2004 examination; (7) reviewed sentencing matters in Criminal Case; (8) performed work in connection with Florida bankruptcy litigation involving claims against Debtor; and (9) corresponded regarding litigation issues.

The Firm spent **51.00 hours** on matters relating to the Litigation (Non-Bankruptcy) category, accounting for **\$38,732.50** of the fees incurred during the Interim Fee Period.

1 **11. Business Operations**

2 During the Interim Fee Period, the Firm placed under this category time spent related to (1)
3 preparing a Trustee disbursement motion and conferred with the Trustee regarding the same; (2)
4 preparing the order on the Trustee disbursement motion; (3) reviewed an adversary proceeding
5 regarding disbursement of funds for mediation fees; and (4) preparing a declaration of no opposition
6 to the disbursement motion..

7 The Firm spent **4.20 hours** on matters relating to the Business Operations category,
8 accounting for **\$1,325.00** of the fees incurred during the Interim Fee Period.

9 **12. Retention of Professionals/Others**

10 Time billed to this category relates to the preparation of retention applications and other
11 retention issues regarding the various professionals employed, or otherwise subject to bankruptcy
12 employment requirements, in this case.

13 Specifically, during the Interim Fee Period, the Firm, among other things, (1) prepared the
14 application, declaration, and related exhibits to employ Heritage as auctioneer and sell Non-Error
15 coins; (2) conferred with the Trustee regarding the auctioneer's employment; (3) prepared the
16 application, declaration and related exhibits to employ the Firm as counsel to the new chapter 7
17 trustee; (4) prepared the orders and declarations of non opposition to the applications of Weneta
18 Kosmala as the new chapter 7 trustee, to retain the Firm and Berkeley Research Group; (5) reviewed
19 the application and exhibits for Great Collections' retention application; (6) prepared statements
20 regarding the auctioneer's bond; and (7) corresponded with a financial institution and the United
21 States Trustee regarding bond for the auctioneer..

22 The Firm spent **18.30 hours** on matters relating to the Retention of Professionals/Others
23 category accounting for **\$7,831.50** of the fees incurred during the Interim Fee Period.

24 **13. Operations**

25 Time billed to this category was minimal and related to reviewing and revising a motion to
26 disburse funds and a cash disbursement order and a declaration regarding the same.

27 The Firm spent **0.80 hours** on matters relating to the Operations category accounting for
28 **\$740.00** of the fees incurred during the Interim Fee Period.

B. Detailed Listing of All Time Spent By the Professional on the Matters for Which Compensation is Sought (Local Bankruptcy Rule 2016-1(a) (1) (E)).

Exhibit “A” contains a summary, by category, of the Firm’s services and expenses in this case that were incurred during the Interim Fee Period covered by this Application. Such summary includes the time spent, rate and billing attributable to each person who performed compensable services for the Chapter 7 Trustee. As noted in such exhibit the Firm has combined some categories with minor amounts of time. **Exhibit “C”** contains the Firm’s detailed time records during these periods.

C. List of Expenses by Category (Local Bankruptcy Rule 2016-1(a) (1) (F)).

The costs incurred are summarized in **Exhibit “A”** attached hereto, which provides a monthly breakdown for the Interim Fee Period. The Firm has not charged the Chapter 7 Trustee for any outgoing faxes. The Firm has charged for unusual expenses, such as travel, court costs and special messenger services, including Federal Express. The Firm has written off all charges for overtime and working meals.

D. Hourly Rates (Local Bankruptcy Rule 2016-1(a) (1) (G) and (I)).

The hourly rates of all professionals and paraprofessionals rendering services in this case are set forth on **Exhibit “A”** attached hereto, including any change of rates.

E. Description of Professional Education and Experience (Local Bankruptcy Rule 2016-1(a) (1) (H)).

Exhibit “B” includes a description of the professional education and biographies of the professionals employed by the Firm who rendered services in this case. The Firm has no understanding, agreement, or arrangement of any kind to divide with or pay to anyone any of the fees to be awarded in these proceedings, except to be shared among members of the Firm.

F. Notice of Application and Hearing (Local Bankruptcy Rule 2016-1(a) (3) and (4)).

Notice of the submission of this Application and the hearing thereon has been provided to the Office of the United States Trustee, the Debtor, the Trustee, all parties requesting special notice and other interested parties, in accordance with the Local Bankruptcy Rules. Complete copies of the Application were served upon the Debtor, the Trustee, counsel for any of the foregoing, and the

Office of the United States Trustee, and will be promptly furnished to any other party in interest upon specific request. Therefore, notice should be deemed adequate under the circumstances and in accordance with Federal Bankruptcy Rules 2002(a)(6) and 2002(c)(2).

VIII.

**THE FEES AND EXPENSES REQUESTED SHOULD BE AWARDED
BASED UPON APPLICABLE LAW**

The fees and expenses requested by this Application are an appropriate award for the Firm's services in acting as general bankruptcy counsel to the Chapter 7 Trustee.

A. Factors In Evaluating Requests for Compensation.

Pursuant to Section 330 of the Bankruptcy Code, the Court may award to a professional person, reasonable compensation for actual, necessary services rendered, and reimbursement for actual, necessary expenses incurred. As set forth above, the fees for which the Firm requests compensation and the costs incurred for which the Firm requests reimbursement are for actual and necessary services rendered and costs incurred.

The professional services rendered by the Firm have required an expenditure of substantial time and effort.

During the Interim Fee Period, 673.20 hours have been recorded by members of the Firm and more time was actually expended but either was not recorded or was written off. The Firm's blended hourly rate in these cases for the Interim Fee Period including paraprofessionals is \$654.13.

Moreover, time and labor devoted is only one of many pertinent factors in determining an award of fees and costs. Based on the skills brought to bear in this case by the Firm and the results obtained and in light of the accepted lodestar approach, the Firm submits that the compensation requested herein is reasonable and appropriate.

B. The Lodestar Award Should be Calculated by Multiplying a Reasonable Hourly Rate by the Hours Expended.

In determining the amount of allowable fees under 11 U.S.C. § 330 (a), courts are to be guided by the same "general principles" as are to be applied in determining awards under the federal fee-shifting statutes, with "some accommodation to the peculiarities of bankruptcy matters." *In re*

1 *Manoa Finance Co., Inc.*, 853 F.2d 687, 691 (9th Cir. 1988); *see Meronk v. Arter & Hadden, LLP*
2 (*In re Meronk*), 249 B.R. 208, 213 (BAP 9th Cir. 2000) (reiterating that *Manoa Finance* is the
3 controlling authority and characterizing the factor test⁹ identified in *Johnson v. Georgia Highway*
4 *Express, Inc.* 488 F.2d 714 (5th Cir. 1974) and *Kerr v. Screen Extras Guild, Inc.* 526 F. 2d 67, 70
5 (9th Cir. 1975), *cert. denied*, 425 U.S. 951 (1976) as an “obsolete laundry list” now subsumed within
6 more refined analyses).

7 The United States Supreme Court has evaluated the lodestar approach and endorses its usage.
8 In *Hensley v. Eckerhart*, 461 U.S. 424 (1983), a civil rights case, the Court held that while the
9 *Johnson* factors might be considered in setting fees, the lodestar amount subsumed many of those
10 factors. *Hensley* at 434, n. 9.¹⁰ The following year, another civil rights case, *Blum vs. Stenson*, 465
11 U.S. 886 (1984) provided the so-called lodestar calculation:

12 The initial estimate of a reasonable attorney’s fee is properly
13 calculated by multiplying the number of hours reasonably expended on
14 the litigation times a reasonable hourly rate Adjustments to that
fee then may be made as necessary in the particular case.

15 *Blum* at 888.

16 Then in 1986, the Supreme Court more explicitly indicated that the factors relevant to
17 determining fees should be applied using the lodestar approach, rather than an ad hoc approach.
18 While holding that the attorney’s fee provision of the Clean Air Act, 42 U.S.C. § 7401 et seq.,
19 should be interpreted like that of the Civil Rights Act, the Court expressly rejected the ad hoc
20 application of the factors set forth in *Johnson* and thus *Kerr*, stating that, “the lodestar figure
21 includes most, if not all, of the relevant factors constituting a ‘reasonable’ attorney’s fee . . .”
22 *Pennsylvania v. Del. Valley Citizens’ Council for Clean Air*, 478 U.S. 546, 563-66 (1986); *See also*

23 _____
24 ⁹ The original twelve *Johnson/Kerr* factors were: (1) time and labor required; (2) novelty and difficulty of the questions involved; (3)
25 skill requisite to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the
26 case; (5) the customary fee; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or the circumstances;
27 (8) amount involved and results obtained; (9) experience, reputation, and ability of the attorneys; (10) the “undesirability” of the case;
28 (11) nature and length of the professional relationship with client; and (12) awards in similar cases.

¹⁰ For discussion of the *Johnson/Kerr* subsumed factors: *See Morales v. City of San Rafael*, 96 F.3d 359, 364 n.9 (9th Cir.
1996) (“among the subsumed factors...are: (1) the novelty and complexity of the issues, (2) the special skill and
experience of counsel, (3) the quality of representation, and (4) the results obtained”); *Davis v. City & County of San*
Francisco, 976 F.2d 1536, 1549 (9th Cir. 1992), *vacated in part on other grounds*, 984 F.2d 345 (9th Cir. 1993) (Court
extending *City of Burlington v. Dague*, 505 U.S. 557, 567 (1992) held the sixth factor “whether the fee is fixed or
contingent, may not be considered in the lodestar calculation.”).

1 *Blanchard v. Bergeron*, 489 U.S. 87, 94 (1989) (“we have said repeatedly that the initial estimate of
2 a reasonable attorney’s fee is properly calculated by multiplying the number of hours reasonably
3 expended on the litigation times a reasonable hourly rate.”)

4 While the lodestar approach is the chief basis for determining fee awards under the federal
5 fee-shifting statutes and Bankruptcy Code, some of the Johnson/Kerr factors, previously applied in
6 an ad hoc fashion, can still apply in calculating the appropriate hourly rate to use under the lodestar
7 approach. *Buckridge* at 202 (“a court is permitted to adjust the lodestar up or down using a multiplier
8 based on the criteria listed in §330 and its consideration of the Kerr factors not subsumed within the
9 initial calculations of the lodestar”); *Dang v. Cross*, 422 F.3d 800, 812 (9th Cir. 2005) (court may
10 “adjust the lodestar amount after considering other factors that bear on the reasonableness of the
11 fee”); *Unsecured Creditors’ Comm. V. Puget Sound Plywood, Inc.*, 924 F.2d 955, 960 (9th Cir. 1991)
12 (“Although *Manoa* suggests that starting with the lodestar is customary, it does not mandate such an
13 approach in all cases...[f]ee shifting cases are persuasive, but due to the uniqueness of bankruptcy
14 proceedings, they are not controlling”).

15 Attached hereto as **Exhibits “C”** are copies of the Firm’s time reports and records kept in the
16 regular course of business reflecting the services rendered and the expenses incurred by the Firm
17 during the Interim Fee Period. The Firm’s time reports are initially handwritten or recorded via
18 computer by the attorney or paralegal performing the described services. The time reports are
19 organized on a daily basis. The Firm is sensitive to issues of “lumping,” and unless time was spent
20 in one time frame on a variety of different matters for a particular client, separate time entries are set
21 forth in the time reports. The Firm’s charges for its professional services are based upon the time,
22 nature, extent and value of such services and the cost of comparable services in the Southern
23 California region, other than in a case under the Bankruptcy Code.

24 As discussed above in detail, the Firm has achieved very good results so far in this case.

25 **XI.**

26 **CONCLUSION**

27 This is the Firm’s First Interim request for compensation. Neither the Firm, nor any partners
28 or associates of the Firm, has any agreement or any understanding of any kind or nature to divide,

1 pay over, or share any portion of the fees to be awarded the Firm with any other person or attorney,
2 except among partners and employees of the Firm.

3 The Firm believes that the services rendered for which compensation is sought in this
4 Application have been beneficial to the estate, that the costs incurred have been necessary and
5 proper, and that the sums requested for the services rendered and the costs incurred are fair and
6 reasonable.

7 **WHEREFORE**, Pachulski Stang Ziehl & Jones LLP respectfully requests that this Court:
8 (1) approve on an interim basis the allowance of fees in the amount of \$472,896.00 and costs in the
9 amount of \$25,312.05 for the period February 1, 2015 through October 31, 2016; (2) authorize
10 immediate payment to the Firm of its expenses; (3) authorize payment to the Firm of its fees as funds
11 are or become available; and (4) for such other further relief as is appropriate.

12 Dated: November 21, 2016

PACHULSKI STANG ZIEHL & JONES LLP

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14 By /Linda F. Cantor
15 Linda F. Cantor (CA Bar No. 153762)
16 Attorneys for the Chapter 7 Trustee
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DECLARATION OF LINDA F. CANTOR

I, Linda F. Cantor, declare as follows:

1. I am an attorney at law duly authorized to practice in the State of California and before this court. I am a partner of the law firm of Pachulski Stang Ziehl & Jones LLP, general bankruptcy counsel for the Chapter 7 Trustee.

2. I have personal knowledge of the facts set forth in the foregoing Application and, if called upon as a witness, I could and would competently testify as to all of the matters stated therein.

3. I have personally reviewed the information contained in the Application, and believe its contents to be true and correct to the best of my knowledge, information and belief.

4. The Firm is not charging the Chapter 7 Trustee for outgoing faxes. The Firm's photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account number into a device attached to the photocopier. The Firm summarizes each client's photocopying charges on a daily basis. Whenever feasible, the Firm sends large copying projects to an outside copy service that charges a reduced rate for photocopying.

5. Regarding providers of on-line legal research (*e.g.*, LEXIS and WESTLAW), the Firm charges the standard usage rates these providers charge for computerized legal research. Any volume discount received by the Firm is passed on to the client.

6. The Firm does not charge for local or long distance calls placed by attorneys from their offices. The Firm only bills its clients for the actual costs charged the Firm by teleconferencing services in the event that a multiple party teleconference is initiated through the Firm.

7. The Firm believes its rates are market rates for such services. In addition, the Firm believes that its charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges.

8. I have personally reviewed the bills in this matter, and the bills represent true and correct charges to the best of my knowledge, information and belief.

9. Local Bankruptcy Rule 2016-1(a) (1) (K) Compliance -- I have reviewed Local Bankruptcy Rule 2016-1 and the Application complies with Local Bankruptcy Rule 2016-1.

1 I declare under penalty of perjury under the laws of the State of California and the United
2 States of America that the foregoing is true and correct.

3 Executed this 21st day of November, 2016 at Los Angeles, California.

4 /s/Linda F. Cantor

5 Linda F. Cantor
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EXHIBIT A

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SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

I. SERVICES

<u>Attorney / Paralegal* / Clerk**</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
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February 1, 2015 - October 31, 2016

ASSET ANALYSIS

Pomerantz, Jason S.	725	0.90 \$	652.50
Pomerantz, Jason S.	695	26.50 \$	18,417.50
Cantor, Linda F.	925	8.70 \$	8,047.50
Cantor, Linda F.	875	24.60 \$	21,525.00
Hunter, James K.T.	825	3.10 \$	2,557.50
Kahn, Steven J.	825	0.20 \$	165.00
Bove, Maria	725	4.50 \$	3,262.50
Brown, Gillian N.	650	4.40 \$	2,860.00
Dassa, Beth D.	325	1.40 \$	455.00
Dassa, Beth D.	305	4.20 \$	1,281.00

SUB TOTAL	78.50 \$	59,223.50
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BANKRUPTCY LITIGATION

Cantor, Linda F.	850	3.80 \$	3,230.00
Hunter, James K.T.	795	2.50 \$	1,987.50
Bender, Ellen M.	795	2.00 \$	1,590.00
Jeffries Patricia J.	295	2.20 \$	649.00

SUB TOTAL	10.50 \$	7,456.50
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CASE ADMINISTRATION

Cantor, Linda F.	925	16.70 \$	15,447.50
Cantor, Linda F.	875	1.80 \$	1,575.00
Hunter, James K.T.	875	1.70 \$	1,487.50
Pomerantz, Jason S.	725	1.30 \$	942.50
Pomerantz, Jason S.	695	0.50 \$	347.50
Dassa, Beth D	325	5.90 \$	1,917.50
Dassa, Beth D	305	1.40 \$	427.00

SUB TOTAL	29.30 \$	22,144.50
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CLAIMS ADMINISTRATION/OBJECTIONS

Cantor, Linda F.	925	40.90 \$	37,832.50
Cantor, Linda F.	875	23.10 \$	20,212.50
Newmark, Victoria A.	795	2.10 \$	1,669.50
Pomerantz, Jason S.	725	26.70 \$	19,357.50

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SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

Pomerantz, Jason S.	695	8.20	\$	5,699.00
Greenwood, Gail S.	695	1.00	\$	695.00
Mackle, Cia H.	550	4.50	\$	2,475.00
Dassa, Beth D	325	15.80	\$	5,135.00
Dassa, Beth D	305	43.80	\$	13,359.00
Harrison, Felice S.	325	18.70	\$	6,077.50
Forrester, Leslie A.	325	2.00	\$	650.00
SUB TOTAL		186.80	\$	113,162.50

COMPENSATION OF PROFESSIONALS

Cantor, Linda F.	925	0.80	\$	740.00
Cantor, Linda F.	875	8.20	\$	7,175.00
Ramseyer, William L.	650	16.40	\$	10,660.00
Dassa, Beth D.	325	0.50	\$	162.50
Dassa, Beth D.	305	15.50	\$	4,727.50
SUB TOTAL		41.40	\$	23,465.00

COMPENSATION OF PROFESSIONALS/OTHER

Pomerantz, Jason S.	695	0.80	\$	556.00
Dassa, Beth D.	325	1.40	\$	455.00
Dassa, Beth D.	305	2.80	\$	854.00
SUB TOTAL		5.00	\$	1,865.00

STAY LITIGATION

Cantor, Linda F.	875	0.70	\$	612.50
Harrison, Felice S.	305	2.00	\$	610.00
SUB TOTAL		2.70	\$	1,222.50

ASSET DISPOSITION

Cantor, Linda F.	925	79.20	\$	73,260.00
Cantor, Linda F.	875	32.80	\$	28,700.00
Mackle, Cia H.	525	3.80	\$	1,995.00
Dassa, Beth D.	325	14.30	\$	4,647.50
Dassa, Beth D.	305	3.00	\$	915.00
Harrison, Felice S.	325	3.10	\$	1,007.50
Harrison, Felice S.	305	3.00	\$	915.00
SUB TOTAL		139.20	\$	111,440.00

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SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

LITIGATION

Cantor, Linda F.	925	3.00	\$	2,775.00
Cantor, Linda F.	875	23.50	\$	20,562.50
Nasatir, Iain A.W.	850	0.70	\$	595.00
Hunter, James K.T.	825	4.10	\$	3,382.50
Hochman, Harry D.	750	5.40	\$	4,050.00
Bove, Maria	725	2.70	\$	1,957.50
Pomerantz, Jason S.	695	4.80	\$	3,336.00
Dassa, Beth D.	305	6.80	\$	2,074.00
SUB TOTAL		51.00	\$	38,732.50

ACCOUNTS RECEIVABLE

Cantor, Linda F.	875	0.10	\$	87.50
Kahn, Steven J.	825	0.60	\$	495.00
Pomerantz, Jason S.	695	1.10	\$	764.50
Dassa, Beth D.	325	1.00	\$	325.00
Dassa, Beth D.	305	3.10	\$	945.50
SUB TOTAL		5.90	\$	2,617.50

BUSINESS OPERATIONS

Harrison, Felice S.	325	2.20	\$	715.00
Dassa, Beth D.	305	2.00	\$	610.00
SUB TOTAL		4.20	\$	1,325.00

RETENTION OF PROFESSIONALS

Cantor, Linda F.	925	2.50	\$	2,312.50
Dassa, Beth D.	325	1.90	\$	617.50
SUB TOTAL		4.40	\$	2,930.00

RETENTION OF PROFESSIONALS/OTHERS

Cantor, Linda F.	875	1.00	\$	875.00
Dassa, Beth D.	325	4.60	\$	1,495.00
Dassa, Beth D.	305	8.30	\$	2,531.50
SUB TOTAL		13.90	\$	4,901.50

OPERATIONS

Cantor, Linda F.	925	0.80	\$	740.00
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SUMMARY OF SERVICE AND EXPENSES OF
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

SUB TOTAL	0.80	\$	740.00
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TOTAL HOURS	673.20		
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TOTAL SERVICES	\$		472,896.00
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II. EXPENSES

Federal Express	\$	575.72
Pacer - Court Research	\$	1,359.40
Postage	\$	844.00
Reproduction Expense	\$	5,692.80
Reproduction/Scan Copy	\$	1,906.60
Filing Fee	\$	2,335.80
Legal Vision/Attorney Messenger Service	\$	2,063.32
Attorney Service	\$	2,196.52
Westlaw	\$	3,702.82
Lexis/Nexis	\$	810.14
Conference Call	\$	69.07
Outside Services	\$	35.60
Transcripts	\$	1,115.15
Outside Reproduction Expense	\$	2,603.71
Incoming Faxes	\$	1.40

SUB-TOTAL EXPENSES	\$		25,312.05
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TOTAL EXPENSES	\$		25,312.05
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TOTAL SERVICES AND EXPENSES	\$		498,208.05
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In re
The Tulving Co., Inc.
Debtor

CURRENT APPLICATION	
Fees Requested	472,896.00
Expenses Requested	25,312.05

CHAPTER 7
Case No. 14-11492
Counsel for R. Todd Neilson, Chapter 7 Trustee

FEE APPLICATION February 1, 2015 - October 31, 2016

ATTORNEYS

	Year Admitted	Rate	Current Hours Billed	Total for Application
Cantor, Linda F.	1991	925.00	156.10	\$ 144,392.50
Cantor, Linda F.	1991	875.00	116.90	\$ 102,287.50
Hunter, James K.T.	1976	875.00	82.50	\$ 72,187.50
Hunter, James K.T.	1976	825.00	14.70	\$ 12,127.50
Nasatir, Iain A.W.	1990	850.00	0.70	\$ 595.00
Kahn, Steven J.	1977	875.00	0.40	\$ 350.00
Kahn, Steven J.	1977	825.00	3.50	\$ 2,887.50
Hochman, Harry D.	1987	750.00	5.40	\$ 4,050.00
Newmark, Victoria A.	1996	795.00	2.10	\$ 1,669.50
Bove, Maria	2001	725.00	7.20	\$ 5,220.00
Pomerantz, Jason S.	1991	725.00	28.90	\$ 20,952.50
Pomerantz, Jason S.	1991	695.00	44.70	\$ 31,066.50
Ramseyer, William R.	1980	650.00	16.40	\$ 10,660.00
Greenwood, Gail S.	1994	695.00	1.00	\$ 695.00
Nolan, Jeffrey P.	1992	650.00	0.20	\$ 130.00
Brown, Gillian N.	1999	650.00	4.40	\$ 2,860.00
Mackle, Cia H	2006	550.00	4.50	\$ 2,475.00
Mackle, Cia H	2006	525.00	3.80	\$ 1,995.00

PARAPROFESSIONALS*/CLERK**

	Year Admitted	Rate	Current Hours Billed	Total for Application
Dassa, Beth D.	N/A	325	46.80	15,210.00
Dassa, Beth D.	N/A	305	100.70	30,713.50
Harrison, Felice S.	N/A	325	24.00	7,800.00
Harrison, Felice S.	N/A	305	6.30	1,921.50
Forrester, Leslie A.	N/A	325	2.00	650.00

TOTAL HOURS	673.20
TOTAL FEES REQUESTED	\$ 472,896.00
BLENDED HOURLY RATE INCLUDING PARAPROFESSIONALS	654.13
BLENDED HOURLY RATE EXCLUDING PARAPROFESSIONALS	747.77

MONTHLY SUMMARY OF SERVICES OF
Main Document Page 38 of 308
PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

2015	January*	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Asset Analysis		\$ 8,467.50	\$ 3,382.00	\$ 2,951.50	\$ 5,639.00	\$ 5,853.50	\$ 556.00	\$ 2,795.00	\$ 2,690.00	\$ 262.50	\$ 11,319.00	\$ 6,152.50	\$ 50,068.50
Bankruptcy Litigation	\$ -	\$ -	\$ 819.50	\$ -	\$ -	\$ -	\$ 335.50	\$ -	\$ 4,564.50	\$ 1,530.50	\$ 165.00	\$ 7,294.00	\$ 14,709.00
Case Administration	\$ 30.50	\$ -	\$ 30.50	\$ -	\$ -	\$ -	\$ 787.50	\$ -	\$ -	\$ -	\$ 622.00	\$ 879.00	\$ 2,349.50
Claims Administration	\$ -	\$ 730.50	\$ -	\$ -	\$ -	\$ -	\$ 30.50	\$ 240.00	\$ 4,093.00	\$ 883.00	\$ 9,852.50	\$ 24,091.00	\$ 39,920.50
Compensation of Professionals	\$ 4,810.00	\$ 16,615.00	\$ 1,137.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 22,562.50
Compensation Professionals/Others	\$ -	\$ 556.00	\$ 854.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410.00
Stay Litigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 925.50	\$ 297.00	\$ -	\$ -	\$ -	\$ -	\$ 1,222.50
Asset Disposition	\$ -	\$ 335.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,487.50	\$ -	\$ 21,729.00	\$ 8,973.00	\$ 32,525.00
Litigation	\$ -	\$ 525.00	\$ 525.00	\$ -	\$ -	\$ 11,225.00	\$ 6,071.00	\$ 582.00	\$ 2,712.50	\$ 1,487.50	\$ 7,462.50	\$ 5,367.00	\$ 35,957.50
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 764.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,528.00	\$ 2,292.50
Business Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 610.00	\$ -	\$ 610.00
Retention of Professionals/Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.50	\$ 3,376.00	\$ 3,406.50
TOTALS	\$ 4,840.50	\$ 27,229.50	\$ 6,748.50	\$ 2,951.50	\$ 6,403.50	\$ 17,078.50	\$ 8,706.00	\$ 3,914.00	\$ 15,547.50	\$ 4,163.50	\$ 51,790.50	\$ 57,660.50	\$ 207,034.00
2016	January	February	March	April	May	June	July	August	September	October			TOTAL
Asset Analysis	\$ 662.50	\$ 2,427.50	\$ -	\$ 925.00	\$ 1,070.00	\$ -	\$ 185.00	\$ 2,682.50	\$ 1,202.50	\$ -			\$ 9,155.00
Bankruptcy Litigation	\$ 1,750.00	\$ 262.50	\$ 18,010.00	\$ 2,140.00	\$ 7,277.50	\$ 8,007.50	\$ 1,050.00	\$ 15,260.00	\$ 12,960.00	\$ 7,700.00			\$ 74,417.50
Case Administration	\$ 740.00	\$ -	\$ 647.50	\$ 3,892.50	\$ 7,112.50	\$ -	\$ 185.00	\$ 3,422.50	\$ 97.50	\$ 3,697.50			\$ 19,795.00
Claims Administration	\$ 42,172.00	\$ 13,197.50	\$ 6,052.50	\$ 1,580.00	\$ 5,720.00	\$ 2,127.50	\$ 880.00	\$ 1,017.50	\$ 402.50	\$ 92.50			\$ 73,242.00
Compensation of Professionals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902.50			\$ 902.50
Compensation Professionals/Others	\$ -	\$ -	\$ -	\$ -	\$ 292.50	\$ -	\$ -	\$ -	\$ -	\$ 162.50			\$ 455.00
Asset Disposition	\$ 1,850.00	\$ 92.50	\$ 195.00	\$ 12,060.00	\$ 12,437.50	\$ 23,615.00	\$ 14,847.50	\$ 12,155.00	\$ 542.50	\$ 1,120.00			\$ 78,915.00
Litigation	\$ -	\$ 370.00	\$ -	\$ -	\$ 277.50	\$ 1,110.00	\$ -	\$ 555.00	\$ 462.50	\$ -			\$ 2,775.00
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 325.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 325.00
Business Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487.50	\$ 227.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715.00
Retention of Professionals	\$ -	\$ -	\$ -	\$ -	\$ 617.50	\$ 1,202.50	\$ 555.00	\$ -	\$ 555.00	\$ -			\$ 2,930.00
Retention of Professionals/Others	\$ -	\$ -	\$ -	\$ -	\$ 390.00	\$ -	\$ 292.50	\$ 650.00	\$ -	\$ 162.50			\$ 1,495.00
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647.50	\$ -	\$ -	\$ -	\$ 92.50			\$ 740.00
TOTALS	\$ 47,174.50	\$ 16,350.00	\$ 24,905.00	\$ 20,597.50	\$ 35,520.00	\$ 37,197.50	\$ 18,222.50	\$ 35,742.50	\$ 16,222.50	\$ 13,930.00	\$ -	\$ -	\$ 265,862.00
GRAND TOTAL FEES	\$ 52,015.00	\$ 43,579.50	\$ 31,653.50	\$ 23,549.00	\$ 41,923.50	\$ 54,276.00	\$ 26,928.50	\$ 39,656.50	\$ 31,770.00	\$ 18,093.50	\$ 51,790.50	\$ 57,660.50	\$ 472,896.00
There is time incurred in January 2015 that is included in this interim fee application, as it was inadvertently omitted from PSZJ's prior interim fee application.													

MONTHLY SUMMARY OF EXPENSES OF
 Main Document Page 39 of 308
 PACHULSKI STANG ZIEHL & JONES LLP
IN RESPECT TO THE TULVING COMPANY, INC.

2015	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Federal Express	\$ 16.64	\$ 8.16	\$ -	\$ -	\$ 8.28	\$ 8.36	\$ 7.79	\$ 8.20	\$ -	\$ 82.60	\$ 79.13	\$ 219.16
Pacer (Court Research)	\$ 30.90	\$ 88.90	\$ -	\$ -	\$ 6.30	\$ 10.60	\$ 13.60	\$ 8.70	\$ -	\$ 83.90	\$ 226.70	\$ 469.60
Postage	\$ 16.73	\$ -	\$ -	\$ 1.92	\$ 10.31	\$ 27.04	\$ 11.72	\$ 7.05	\$ 0.93	\$ 37.07	\$ 328.54	\$ 441.31
Reproduction Expense	\$ 127.00	\$ 113.80	\$ -	\$ 67.20	\$ 57.60	\$ 161.00	\$ 49.00	\$ 41.80	\$ 3.60	\$ 137.80	\$ 2,696.60	\$ 3,455.40
Reproduction/Scan Copy	\$ 78.10	\$ 65.30	\$ -	\$ 1.20	\$ 16.70	\$ 30.50	\$ 29.50	\$ 10.50	\$ 9.20	\$ 112.10	\$ 674.30	\$ 1,027.40
Filing Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.68	\$ -	\$ 9.95	\$ 173.50	\$ 66.07	\$ 300.20
Attorney/Messenger Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242.35	\$ -	\$ 180.00	\$ 152.97	\$ 314.00	\$ 889.32
Westlaw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210.68	\$ -	\$ 1,408.09	\$ 49.60	\$ 1,668.37
Lexis Nexis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36.71	\$ -	\$ 36.71
Conference Call	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.39	\$ 3.40	\$ 6.79
Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35.60	\$ -	\$ 35.60
Outside Reproduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,603.71	\$ 2,603.71
Transcripts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18.00	\$ 1,097.15	\$ 1,115.15
Totals	\$ 269.37	\$ 276.16	\$ -	\$ 70.32	\$ 99.19	\$ 237.50	\$ 404.64	\$ 286.93	\$ 203.68	\$ 2,281.73	\$ 8,139.20	\$ 12,268.72
2016	January	February	March	April	May	June	July	August	September	October		TOTAL
Federal Express	\$ 127.74	\$ 24.61	\$ 28.38	\$ 8.27	\$ 33.24	\$ 25.05	\$ 25.23	\$ 8.48	\$ 50.24	\$ 25.32		\$ 356.56
Pacer (Court Research)	\$ 385.50	\$ 53.30	\$ 37.60	\$ 60.40	\$ 158.40	\$ 67.80	\$ 19.00	\$ 11.40	\$ 40.60	\$ 55.80		\$ 889.80
Postage	\$ 173.23	\$ 18.34	\$ 36.39	\$ 10.99	\$ 58.93	\$ 24.86	\$ 31.76	\$ 13.93	\$ 18.22	\$ 16.04		\$ 402.69
Reproduction Expense	\$ 851.40	\$ 74.40	\$ 178.00	\$ 65.60	\$ 339.80	\$ 165.20	\$ 286.80	\$ 102.40	\$ 105.00	\$ 68.80		\$ 2,237.40
Reproduction/Scan Copy	\$ 535.90	\$ 6.00	\$ 104.50	\$ 16.30	\$ 47.50	\$ 30.00	\$ 16.30	\$ 34.60	\$ 81.90	\$ 6.20		\$ 879.20
Filing Fee	\$ 2,035.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,035.60
Attorney/Messenger Services (Legal Vision)	\$ 874.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,174.00
Attorney Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,196.52	\$ -	\$ -	\$ -	\$ 2,196.52
Westlaw	\$ -	\$ 1,740.60	\$ 293.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,034.45
Conference Call	\$ 35.00	\$ -	\$ -	\$ -	\$ 14.95	\$ 12.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62.28
Lexis/Nexis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 773.43	\$ -	\$ -	\$ 773.43
Incoming Faxes	\$ 1.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.40
Totals	\$ 5,019.77	\$ 1,917.25	\$ 678.72	\$ 161.56	\$ 652.82	\$ 625.24	\$ 379.09	\$ 2,367.33	\$ 1,069.39	\$ 172.16	\$ -	\$ 13,043.33
GRAND TOTAL	\$ 5,289.14	\$ 2,193.41	\$ 678.72	\$ 231.88	\$ 752.01	\$ 862.74	\$ 783.73	\$ 2,654.26	\$ 1,273.07	\$ 2,453.89	\$ 8,139.20	\$ 25,312.05

EXHIBIT B



10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067-4003

Linda F. Cantor

Tel: 310.277.6910 | lcantor@pszjlaw.com

EDUCATION

University of Michigan (A.B.,
with high distinction, 1979)

University of Michigan (M.S.
W. 1982)

University of Michigan (J.D.,
cum laude, 1987)

BAR AND COURT ADMISSIONS

1988, Illinois

1991, California

Ms. Cantor's practice focuses on representing companies and creditor representatives in financial restructurings and bankruptcy reorganizations. Ms. Cantor has substantial experience representing debtors, trustees, secured creditors and official creditors' committees in chapter 11 bankruptcy cases. She is a graduate of the University of Michigan, where she later received her J.D. She holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability, and was listed among the Top Women Attorneys in Southern California for Bankruptcy by Super Lawyers. Ms. Cantor, a member of the firm since 1990, is admitted to practice in Illinois and California, and is a resident in our Los Angeles office.

Representations

Chapter 11 debtors in American Suzuki Motor Corporation, Woodside Homes (formerly one of the nation's largest privately owned homebuilders), OwnIt Mortgage Solutions (formerly a major national subprime lender and loan originator), Prime Measurement Products, Whitehouse Hotels (developer of the Ritz Carlton Hotel and related developments in New Orleans, Louisiana), Breed Technologies (manufacturer of crash sensors and airbag systems), American Rice, Focal Communications, Gateway Educational Products (developer of "Hooked on Phonics"), Imperial Aluminum; Vulcan Metal Products, Dana Corporation, Ocean Park Hotels, Arlie & Company

Chapter 11 trustees in New Val Ford dba Magic Ford (formerly the nation's 5th largest Ford dealership), 21st Century Film Corporation, NSB Film Corporation, Georges Marciano; The Tulving Company

Court-appointed receiver in Mazda and Kia Superstores



Creditors' committees in Loews Cineplex Entertainment, B.U.M. International, The Boston Stores, Madison Associates (formerly Pannell Kerr Foster), C&R Clothiers

Programs and Lectures

ABI Winter Leadership Conference (issues arising in hotel bankruptcy cases);

ABI Southwest Bankruptcy Conference (post-confirmation/jurisdiction);

California Bankruptcy Forum (ethics matters)

Publications

"The Impact of Bankruptcy on Entertainment License Agreements: Protecting the Rights of Debtor Licensees," 19 *California Bankruptcy Journal* 225 (1991)



10100 Santa Monica Blvd.
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Iain A.W. Nasatir

Tel: 310.277.6910 | inasatir@pszjlaw.com

EDUCATION

Williams College; Columbia University (B.A. 1979)

Benjamin N. Cardozo School of Law (J.D., *cum laude*, 1982)

Order of Barristers; National Moot Court Team

BAR AND COURT ADMISSIONS

1983, New York

1991, California

Iain Nasatir specializes in insurance and reinsurance disputes, including in particular insolvency and coverage matters for primary, reinsurance, and excess carriers. He has had substantial experience in representing clients in coverage disputes with state guaranty associations, including, for example, those arising out of the Executive Life Insurance Company insolvency.

On the litigation front, in 2005 Mr. Nasatir obtained a defense judgment at trial on behalf of Fremont General in a suit brought by the Bank of New York over workers compensation deposits. He also obtained dismissals for the same client in litigations brought by the California Insurance Commissioner. On behalf of his Superior National client, he settled a reinsurance fraud dispute with a "walk-away." In the course of his firm's representation of Sizzler Restaurants International in bankruptcy, Mr. Nasatir advised on complex reinsurance and insurance defense issues arising in the bankruptcy regarding the debtor's captive, and successfully implemented a mandatory mediation program in the bankruptcy court to maximize the opportunity for a premium refund to be paid to the debtor. Mr. Nasatir has also been involved in similar capacities for the trustee of a bankrupt American subsidiary of a Japanese scrap metal company and for Breed Technologies in its bankruptcy. In addition to handling coverage issues on primary insurance and reinsurance agreements, Mr. Nasatir has represented policyholders in coverage disputes, including D & O coverage litigation with National Union Fire Insurance Company of Pittsburgh, Pa. and other similar carriers.

He attended Stowe School in Bucks, England, Williams College, Columbia College, and Cardozo School of Law. In 2006, he was named a Southern California Super Lawyer. Mr. Nasatir is admitted to practice in New York and California, and is a resident in our Los Angeles office.



Representations

Fremont General; Superior National; Commonwealth Insurance; Farmers; Certain Underwriters at Lloyds; Reinsurance Association of America

Insurance Insolvencies: KWELM; Mission Insurance; Transit Insurance; Executive Life

Professional Affiliations

Conference of Insurance Counsel

Inter-Pacific Bar Association

Vice-chair, ABA Torts & Insurance Practice Section (2006-2007)

Member, International Association of Insurance Receivers

Programs and Lectures

Lecturer, International Reinsurance Congress; Inter-Pacific Bar Association

Publications

Co-author, "Recent Developments in Excess, Surplus Lines, and Reinsurance," *39ABA Tort Trial & Insurance Practice Law Journal* 376 (2004)

"Insurer's Collapse Highlights Hazards to Investors," *National Law Journal* (April 1995)

"For All the Wrong Reasons D & O Claims Should Diminish," *Risk Management* (Oct. 1994)

"Whose Contract Is It Anyway?" *Mealey's Litigation Reports Reinsurance* (Aug. 1994)

Co-author, "Communications Under Wraps," *Best's Review* (Sept. 1992)

Co-Author, "Late Notice: In Harm's Way," *Best's Review* (Sept. 1991)



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James K.T. Hunter

Tel: 310.277.6910 | jhunter@pszjlaw.com

EDUCATION

New College, University of
South Florida (B.A. 1973)

Harvard University Law
School (J.D., *cum laude*,
1976)

BAR AND COURT ADMISSIONS

1976, California

Mr. Hunter specializes in business and commercial litigation, including bankruptcy litigation. He also has extensive experience in state and federal court appeals. He is a graduate of New College in Sarasota, Florida, and received his J.D. from Harvard Law School. Mr. Hunter is admitted to practice in California and is a resident in our Los Angeles office.

Representations

Woodside Group; Pacific Energy Resources; Lehman SunCal; Fleming Companies; Adamson Apparel; Fremont General; Inacom Communications



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Steven J. Kahn

Tel: 310.277.6910 | skahn@pszjlaw.com

EDUCATION

University of California at
Los Angeles (B.A., *cum
laude*, 1973).

University of California at
Los Angeles (J.D. 1977).

BAR AND COURT ADMISSIONS

1977, California.

Mr. Kahn specializes in civil and commercial litigation in the bankruptcy, federal, and state courts. He has had substantial experience representing debtors, bankruptcy trustees, creditors, and creditors' committees in all aspects of civil litigation, including the prosecution and defense of claims relating to fraud, preferential transfer, fraudulent conveyance, and other complex claims across a broad range of industries. Mr. Kahn is a graduate of the UCLA, where he also received his J.D. He holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Mr. Kahn is admitted to practice in California and a resident in our Los Angeles office.

Professional Affiliations

Judge pro tem, Los Angeles Municipal Court, 1984-1987.

Member, Los Angeles County Bar Association Prejudgment Remedies
Executive Committee (1984-85).

Publications

Coauthor, "Contractual Revisions to Medical Malpractice Liability," 49 *Law & Contemporary Problems* 253 (1986).



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Harry Hochman

Tel: 310.277.6910 | hhochman@pszjlaw.com

EDUCATION

University of Michigan (A.B.
with high distinction 1982)

University of California at
Los Angeles (J.D. 1987)

BAR AND COURT ADMISSIONS

California, 1987

CLERKSHIPS

Law clerk, Judge William J.
Rea (C.D. Cal. 1987-89)

Judicial extern, Judge
William Matthew Byrne, Jr.
(C.D. Cal. 1986)

Mr. Hochman is experienced in both litigation and bankruptcy practice. He handles business litigation and appeals in federal and state courts, and has represented committees, debtors, trustees, and creditors in bankruptcy cases. He is a graduate of the University of Michigan and received his law degree from the UCLA School of Law, where he was editor-in-chief of the *UCLA Pacific Basin Law Journal*. He served as a federal law clerk to the Honorable William J. Rea and as a judicial extern to the Honorable Wm. Matthew Byrne, Jr. Mr. Hochman is currently serving as an adjunct professor of legal writing and advocacy at the University of Southern California Gould School of Law. He holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Mr. Hochman is admitted to practice in California and is a resident in our Los Angeles office.

Representations

National Association of Bankruptcy Trustees as amicus curiae in *USACM Liquidating Trust v. Deloitte & Touche* (9th Circuit); *Bondi* (extraordinary commissioner of Parmalat Finanziaria S.p.A.) v. *Citigroup* (Parmalat) (NJ Supreme Court); *Peterson* (chapter 7 trustee for Lancelot Investors Fund) v. *McGladrey* (7th Circuit); and *Kirschner* (trustee of the Refco Litigation Trust) v. *KPMG* (NY Court of Appeals)

Reported Cases

In re Future Media Productions, Inc., 530 F.3d 1178 (9th Cir. 2008)

In re GC Companies, Inc., 298 B.R. 226 (D. Del. 2003)

In re General Teamsters, Warehousemen and Helpers Union, Local 890, 265 F.3d 869 (9th Cir. 2001)



Harry Hochman (Cont.)

In re DAK Industries, Inc., 66 F.3d 1091 (9th Cir. 1995)

In re Gordon, 988 F.2d 1000 (9th Cir. 1993)

Publications

Tectonic Changes Impact Evolving Turnaround Industry
Journal of Corporate Renewal (Nov/Dec 2014), December 2014



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Victoria A. Newmark

Tel: 310.277.6910 | vnewmark@pszjlaw.com

EDUCATION

University of California at
Berkeley (B.A. 1991, with
honors)

Yale Law School (J.D. 1995)

BAR AND COURT ADMISSIONS

1996, California

Ms. Newmark has extensive experience as a bankruptcy lawyer, including representation of debtors, creditors, and equity holders in chapter 11 reorganization cases. She has also represented buyers and sellers in acquisitions and sales of distressed assets, and borrowers and lenders in loan originations and out-of-court work-outs.

Ms. Newmark is a graduate of UC Berkeley and received her J.D. from Yale Law School, where she was an editor of the *Yale Law Journal* and managing editor of the *Yale Journal of International Law*. She co-authored an article on trade vendor rights legislation under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005. She currently teaches legal writing as an adjunct instructor at Cal State, Los Angeles.

She has also been recognized annually every year from 2004 to 2010 as a Southern California Rising Star in the Law & Politics Media Inc. survey published in *Los Angeles Magazine* and the Southern California edition of *Super Lawyers*. Ms. Newmark is admitted to practice in California and is a resident of our Los Angeles office.

Representations

Represented a subprime mortgage loan originator and servicer, the nation's second-largest at the time of its chapter 11 filing, as debtor's counsel

Represented the purchaser of a mid-size nutritional supplements distributorship in contested bankruptcy auction proceedings

Represented a publicly held ISP and global online media content company and its affiliates as debtors' counsel in their chapter 11 cases

Represented the seed investor and acquirer of a California specialty retail business pursuant to section 363 of the Bankruptcy Code

PACHULSKI

STANG

 ZIEHL
JONES

Publications

First Day Motions (3d ed.)

A Guide to the Critical First Days of a Bankruptcy Case

American Bankruptcy Institute, June 2012

Coauthor, "Tradeoffs," *The Deal* (May 23, 2005)



780 Third Avenue
34th Floor
New York, NY 10017-2024

Maria A. Bove

Tel: 212.561.7700 | mbove@pszjlaw.com

EDUCATION

Hunter College (B.A., *summa cum laude*, 1995)

Boston University School of Law (J.D. 2000)

Phi Beta Kappa

BAR AND COURT ADMISSIONS

New York, 2001

CLERKSHIPS

Law clerk, Judge Robert E. Gerber (Bankr. S.D.N.Y. 2000-01, 2005-06)

Ms. Bove received her B.A. (German/Political Science) from Hunter College in 1995 (*summa cum laude*; Phi Beta Kappa) and her J.D. from Boston University School of Law in 2000. Ms. Bove clerked for the Honorable Robert E. Gerber of the Bankruptcy Court for the Southern District of New York from 2000-2001 and 2005-2006. She is member of the New York bar and is a resident in our New York office.

Representations

Chapter 11 debtors: Digital Domain Media, Highway Technologies, Mesa Air Group, Global Aviation (conflicts counsel), Woodside Homes, Dunmore Homes, Mortgage Lenders Network, G+G Retail, Penthouse Magazine publisher General Media (named one of the "Top 10 Successful Restructurings of 2004" by Turnarounds & Workouts), boxer Mike Tyson, Dice (named one of the "Top 10 Successful Restructurings of 2003" by Turnarounds & Workouts), ACandS, Dana Corporation (conflicts counsel)

Chapter 11 creditors: Lehman Commercial Paper Inc. and Lehman ALI Inc. in Palmdale Hills Property ("SunCal"), California Power Exchange in Enron

Creditors' committees: Chrysler (conflicts counsel), DJK Residential/SIRVA, Foss Manufacturing, Pennsylvania Fashions

National Association of Bankruptcy Trustees as amicus curiae in *USACM Liquidating Trust v. Deloitte & Touche* (9th Circuit), *Bondi* (extraordinary commissioner of Parmalat Finanziaria S.p.A.) v. *Citigroup* (Parmalat) (NJ Supreme Court), *Peterson* (chapter 7 trustee for Lancelot Investors Fund) v. *McGladrey* (7th Circuit), and *Kirschner* (trustee of the Refco Litigation Trust) v. *KPMG* (NY Court of Appeals)

Investors in cases against independent auditors in accountant liability cases

Maria A. Bove (Cont.)



Liquidating trustee in Dairy Mart Convenience Stores

Publications

Co-editor, "Trustees and Examiners," *Norton Bankruptcy Law & Practice* (3d ed. 2007)

"A Balance of Power: Examining the Nexus Between Regulatory and Bankruptcy Jurisdiction," *Norton Annual Survey of Bankruptcy Law* (2005)

"Equitable Subordination," *Norton Annual Survey of Bankruptcy Law* (2003)

"Section 363(h): The Bankruptcy Code Can't Please All the People All the Time, Or Can It?" *Norton Annual Survey of Bankruptcy Law* (2000)



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Jason S. Pomerantz

Tel: 310.277.6910 | jspomerantz@pszjlaw.com

EDUCATION

University of California at
Los Angeles (B.A. 1988;
Dean's List and Departmental
Honors)

Loyola Law School, Los
Angeles (J.D. 1991; Loyola
Entertainment Law Journal;
Scott Moot Court Honors;
Dean's Service Award
Winner)

BAR AND COURT ADMISSIONS

1991, California

CLERKSHIPS

Law clerk, Judge David N.
Naugle (Bankr. C.D. Cal.)

Extern to the Honorable
Arthur L. Alarcon, United
States Court of Appeals,
Ninth Circuit (1989)

Mr. Pomerantz has substantial experience representing debtors, unsecured creditors, secured creditors, trustees, and creditors' committees in chapter 11 reorganization cases, chapter 7 cases, and in related litigation in both state and federal court. Mr. Pomerantz also has an active creditors' committee practice, having represented the creditors' committees in Glazed Investments (Krispy Kreme), Commissary Operations, Tom's Foods, Empire Beef and Souper Salad. Mr. Pomerantz's practice is generally focused on middle-market companies with annual revenues ranging from \$25 - \$300 million.

Mr. Pomerantz mediates cases for the United States Bankruptcy Court in the Los Angeles Division and throughout the Central District. In late 2014, the United States Bankruptcy Court (Central District) recognized Mr. Pomerantz for settling "the most number of mediation conferences in the Los Angeles Division and the Central District, and (being) the most chosen mediator in the Los Angeles Division as well as the Central District" during the 2013-2014 term.

Mr. Pomerantz frequently speaks and writes for various national credit and restructuring associations, including Credit Research Foundation, the National Association of Professional Employer Organizations, the Association of Insolvency & Restructuring Advisors (AIRA), National Food Service Distributors, and the National RV & Manufactured Housing Group. Mr. Pomerantz is a graduate of UCLA and received his J.D. from Loyola Law School in Los Angeles. He has been named a Southern California "Super Lawyer," an honor bestowed on only 5% of attorneys in the Southern California region. Mr. Pomerantz is admitted to practice in California, and is a resident in our Los Angeles office.



Representations

Chapter 7 and chapter 11 trustees

Creditors' committees: Circuit City; Tom's Foods; Glazed Investments (Krispy Kreme); Empire Beef; Souper Salad; Commissary Operations

Postconfirmation matters in Woodside Homes; Ownit Mortgage Solutions; Foss Manufacturing; General Cinemas; Plainwell; Drake Acquisition (Foster & Gallagher), Key3 Media; Country Home Bakers; Murray Inc.; Organized Living; Bugle Boy Industries

Professional Affiliations

Credit Research Foundation, National Ass'n of Professional Employer Organizations (NAPEO), National Association of Credit Management (NACM)(Foodservice Group, Nursing Home Group, Transportation Revenue Management Group), Credit Managers Ass'n (CMA)

Mediator, United States Bankruptcy Court, Central District of California - Certified mediator with expertise in both facilitative and evaluative mediation of complex disputes.

Programs and Lectures

Demystifying Client Bankruptcy and Its Effect on PEOs (1999)

Turning Lemons into Lemonade: Asking Difficult Client Questions Without Losing the Sale (2000)

Financial Due Diligence: Effectively Evaluating Prospective Clients and Monitoring Existing Clients (2000)

Publications

"Some Revisions to the Bankruptcy Code Offer PEOs Leverage in the Bankruptcy Process," *PEO Insider* (Nov. 2005)

"Bankruptcy Notices: Not Just Junk Mail," *PEO Insider* (2000)

"Keeping the Lid on Pandora's Box: Terminate the Client Service Agreement Before the Client Files Bankruptcy," *PEO Insider* (2000)

"Have Courts Intruded on First Amendment Guarantees in Their Zeal to Ensure That Crime Does Not Pay?," *Loyola Entertainment Law Journal* (1991)



150 California Street
15th Floor
San Francisco, CA
94111-4500

Gail S. Greenwood

Tel: 415.263.7000 | ggreenwood@pszjlaw.com

EDUCATION

Amherst College (B.A.,
magna cum laude, 1988)

University of California
School of Law, Los Angeles
(J.D. 1993).

BAR AND COURT ADMISSIONS

California, 1994

Ms. Greenwood specializes in bankruptcy-related litigation. She has over fifteen years of civil litigation and bankruptcy experience, including representation of chapter 11 trustees, debtors, creditors, and creditors' committees in significant business bankruptcies. Ms. Greenwood has won summary judgments in defense of multi-million dollar preference and fraudulent transfer claims. She has also successfully prosecuted state-court fraud and alter-ego claims against a series of ever changing private entities and state-court claims for commercial lender liability and breach of fiduciary duty against a large national bank. Ms. Greenwood is a *magna cum laude* graduate of Amherst College and received her J.D. from UCLA School of Law, where she was editor of the *Environmental Law Journal*. She is admitted to practice in California and is a resident of our San Francisco office.

Representations

Liquidating trustees: Old T.B.R. f/k/a The Billing Resource, dba Integretel;
Humboldt Creamery

Chapter 11 debtor Heller Ehrman LLP

Professional Affiliations

Member, International Women's Insolvency & Restructuring Confederation
(IWIRC)



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Jeffrey P. Nolan

Tel: 310.277.6910 | jnolan@pszjlaw.com

EDUCATION

Providence College (B.A.
1986)

McGeorge School of Law,
University of the Pacific (J.D.
1991)

BAR AND COURT ADMISSIONS

1992, California

Mr. Nolan has substantial experience litigating tort, contract, and business disputes. His practice includes numerous jury trials in state and federal courts as well as appellate practice before state courts and federal courts in the Sixth and Ninth Circuit Courts of Appeal.

Mr. Nolan also has substantial experience representing debtors, unsecured creditors, trustees, and creditors' committees in chapter 11 and chapter 7 cases. He has prosecuted litigation to recover debtor assets in district and bankruptcy courts throughout the country, including Ameriserve, Inacom Communications, Bugle Boy Industries, Foss Manufacturing, Murray Inc., Future Media Productions and Le-Nature's Inc.

Mr. Nolan has defended numerous corporations and individuals in avoidance claims and business disputes in state and federal court, including Holiday Inn, Paxton Automotive Industries, Lippert Components and Kinro Companies.

He is a judicial settlement officer for the Los Angeles County Court system. Mr. Nolan is a graduate of Providence College and received his J.D. from University of the Pacific, McGeorge School of Law. Mr. Nolan is admitted to practice in California, and is a resident in our Los Angeles office.

Professional Affiliations

Settlement officer, Santa Monica Superior Court



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13th Floor
Los Angeles, CA 90067-4003

Gillian N. Brown

Tel: 310.277.6910 | gbrown@pszjlaw.com

EDUCATION

University of California at Berkeley (B.A., with honors, 1994)

Berkeley Law/Boalt Hall School of Law, University of California, Berkeley (J.D. 1999)

Phi Beta Kappa; Alumni Scholar

BAR AND COURT ADMISSIONS

1999, California
2008, Washington, D.C.
2010, New York

CLERKSHIPS

Law clerk, Judge William M. Hoeveler (S.D. Fla. 1999-2000)

Ms. Brown has litigated matters in California state courts, federal district courts, and federal bankruptcy courts. She is a graduate of the University of California at Berkeley and attended the Centro Studi della Boston University in Padova, Italy. At Boalt Hall School of Law, she was a notes & comments editor for the *California Law Review* and book review editor for the *Berkeley Women's Law Review*.

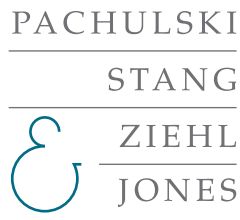
Ms. Brown's practice includes representing clients in general business litigation, including contract disputes, business tort litigation, and unfair competition actions. She has also prosecuted and defended class actions and complex litigation, defended employees and employers in employment discrimination matters, and represented both debtors and creditors' committees in bankruptcy litigation. Since 2004, Ms. Brown has represented sex abuse survivors in bankruptcy cases involving the Roman Catholic Church. Ms. Brown was named a "Southern California Super Lawyers Rising Star" every year from 2004 - 2008. She was named a "Southern California Super Lawyer" in 2015. She is fluent in Italian.

Ms. Brown is a resident in our Los Angeles office.

Representations

Business litigation: Trial verdict in excess of \$2 million in *Mortgage Lenders Network USA v. Wells Fargo Bank* (Bankr. D. Del. 2009); Trial counsel in successful litigation finding investment pool assets worth \$120 million to be property of the chapter 11 estate, *Official Committee v. Catholic Diocese of Wilmington, Inc. (In re Catholic Diocese of Wilmington, Inc.)*, 432 B.R. 135 (Bankr. D. Del. 2010)

Committees of sex abuse survivors: Catholic Diocese of Spokane; Diocese of Davenport; Roman Catholic Bishop of San Diego; Society of Jesus, Oregon Province; Catholic Bishop of Northern Alaska; Catholic Diocese of Wilmington; Archdiocese of Milwaukee; Christian Brothers of Ireland Inc.



Gillian N. Brown (Cont.)

and Christian Brothers Institute; Roman Catholic Church of the Diocese of Gallup; Roman Catholic Bishop of Helena, Montana; Roman Catholic Bishop of Stockton

Class actions/complex litigation: plaintiff class in *In re Structured Settlement Litigation*; defense of FUJIFILM Holdings America Corporation

Professional Affiliations

President, Beverly Hills Bar Foundation (2014-2015)

Board of Directors, Beverly Hills Bar Foundation (2011-2014)

Board of Directors, Boalt Hall Alumni Association (2010 - 2013)

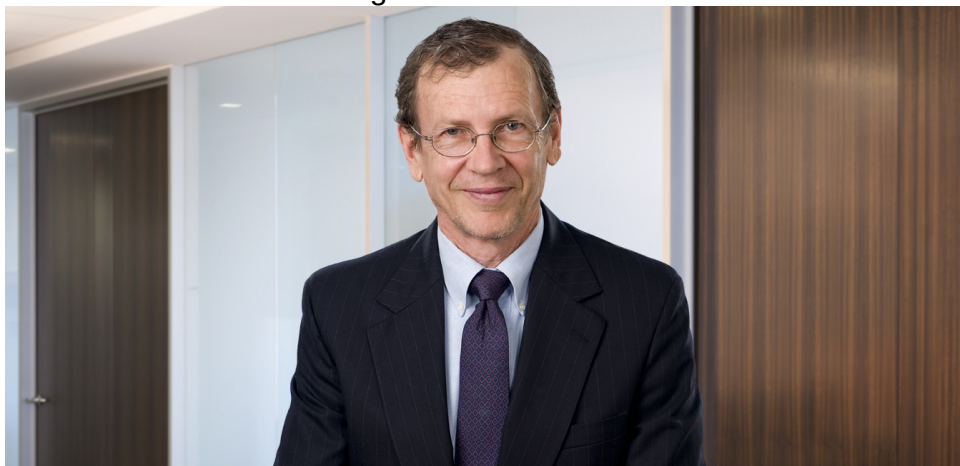
Advisory Board, Western Center on Law & Poverty (2007 - 2012)

Member, American Bar Association Electronic Discovery Working Group (2011 - 2014)

Member, International Women's Insolvency and Restructuring Confederation

Publications

E-Discovery Issues
Business Credit, October 2008



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William Ramseyer

Tel: 310.277.6910 | wramseyer@pszjlaw.com

EDUCATION

University of California at
Los Angeles (B.S.
Engineering, 1976)

University of Southern
California Law School (J.D.
1980)

Order of the Coif

BAR AND COURT ADMISSIONS

California, 1980

Mr. Ramseyer has had experience in many insolvency and litigation matters. He received his undergraduate degree from UCLA and his J.D. from the University of Southern California. He holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Mr. Ramseyer is admitted to practice in California.



Cia H. Mackle

cmackle@pszjlaw.com

EDUCATION

Duke University (A.B. 2003).

University of Southern
California (J.D. 2006).

BAR AND COURT ADMISSIONS

2006, Florida.

Ms. Mackle's practice has focused on a broad range of domestic and international business reorganization and restructuring matters, including the representation of debtors in possession, chapter 11 trustees, creditors' committees, and institutional creditors acting in various capacities. Ms. Mackle has also been involved in various bankruptcy litigation matters. She is a graduate of Duke University and received her J.D. from University of Southern California where she was a member of the *Southern California Law Review*. Ms. Mackle is admitted to practice in Florida.

Representations

Chapter 11 trustee in Estate Financial

EXHIBIT C

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

February 28, 2015

Invoice 109419

Client 59935

Matter 00002

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 02/28/2015

FEES	\$32,070.00
EXPENSES	\$261.05
TOTAL CURRENT CHARGES	\$32,331.05
BALANCE FORWARD	\$211,373.29
LAST PAYMENT	\$107,763.54
TOTAL BALANCE DUE	\$135,940.80

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	11.70	\$8,467.50
AD	Asset Disposition [B130]	1.10	\$335.50
CA	Case Administration [B110]	0.10	\$30.50
CO	Claims Admin/Objections[B310]	0.90	\$730.50
CP	Compensation Prof. [B160]	38.80	\$21,425.00
CPO	Comp. of Prof./Others	0.80	\$556.00
LN	Litigation (Non-Bankruptcy)	0.60	\$525.00
		<u>54.00</u>	<u>\$32,070.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	16.80	\$5,124.00
JSP	Pomerantz, Jason S.	Counsel	695.00	8.80	\$6,116.00
LFC	Cantor, Linda F.	Partner	875.00	9.80	\$8,575.00
MB	Bove, Maria A.	Counsel	725.00	2.20	\$1,595.00
WLR	Ramseyer, William L.	Counsel	650.00	16.40	\$10,660.00
				<u>54.00</u>	<u>\$32,070.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$8.32
Pacer - Court Research	\$30.90
Postage [E108]	\$16.73
Reproduction Expense [E101]	\$127.00

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction/ Scan Copy	\$78.10
	<hr/>
	\$261.05

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59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
02/02/2015	LFC	AA	Telephone conference with counsel for A-Mark re document production	0.10	875.00	\$87.50
02/03/2015	JSP	AA	Confer with T. Neilson regarding On The Rocks	0.10	695.00	\$69.50
02/03/2015	JSP	AA	Confer with H. Miller regarding On The Rocks	0.20	695.00	\$139.00
02/04/2015	MB	AA	Emails with J. Pomerantz re changes to settlement agreement with On the Rocks; revise agreement re same.	0.30	725.00	\$217.50
02/04/2015	JSP	AA	Begin drafting correspondence to On The Rocks	0.80	695.00	\$556.00
02/16/2015	JSP	AA	Analysis regarding On The Rocks	0.80	695.00	\$556.00
02/16/2015	JSP	AA	Confer with H. Miller regarding On The Rocks	0.10	695.00	\$69.50
02/18/2015	JSP	AA	Prepare for and confer with H. Miller and D. Sloan regarding On The Rocks	1.30	695.00	\$903.50
02/19/2015	JSP	AA	Confer with T. Neilson, N. Troszak, L. Cantor and H. Miller regarding proposed settlement with On The Rocks	1.30	695.00	\$903.50
02/20/2015	MB	AA	Telephone conference with J. Pomerantz re changes to On the Rocks settlement agreement.	0.20	725.00	\$145.00
02/20/2015	MB	AA	Revise all On the Rocks settlement documents re changes to settlement agreement.	1.10	725.00	\$797.50
02/20/2015	MB	AA	Further telephone conference with J. Pomerantz re On the Rocks settlement documents.	0.10	725.00	\$72.50
02/20/2015	MB	AA	Telephone conference with J. Pomerantz re comments to On the Rocks settlement agreement.	0.10	725.00	\$72.50
02/20/2015	JSP	AA	Review/revise On The Rocks documents	1.80	695.00	\$1,251.00
02/23/2015	LFC	AA	Review government plea documents and draft email memorandum re same	0.20	875.00	\$175.00
02/23/2015	MB	AA	Further revise On the Rocks settlement agreement and consent judgment re opposing counsel's comments.	0.40	725.00	\$290.00
02/23/2015	JSP	AA	Confer with H. Miller, M. Bove and T. Neilson regarding On The Rocks	0.70	695.00	\$486.50
02/26/2015	LFC	AA	Review and analysis re MEL Coins and confer with Jason Pomerantz re same	0.50	875.00	\$437.50
02/26/2015	JSP	AA	Analysis regarding Edge Letter Coins	0.90	695.00	\$625.50
02/27/2015	LFC	AA	Review government pleadings and telephone conference with Todd Neilson re next steps	0.30	875.00	\$262.50
02/27/2015	LFC	AA	Conference call re collection matter	0.10	875.00	\$87.50
02/27/2015	LFC	AA	Review coin sale and recovery issues	0.30	875.00	\$262.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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				11.70		\$8,467.50
Asset Disposition [B130]						
02/03/2015	BDD	AD	Preparation of Declaration in Support of Trustee's Cash Disbursement Motion; Order re same	0.60	305.00	\$183.00
02/03/2015	BDD	AD	Email to L. Cantor re Decl.re Non Opp to Trustee's Disbursement Motion and Order thereon	0.10	305.00	\$30.50
02/04/2015	BDD	AD	Email to L. Cantor Decl. of Non Opp/Order re Trustee Cash Disbursement Motion	0.10	305.00	\$30.50
02/04/2015	BDD	AD	Email to M. Kulick re Decl. of Non Opp/Order re Trustee Cash Disbursement Motion	0.10	305.00	\$30.50
02/09/2015	BDD	AD	Review docket re Order on Trustee cash disbursement motion	0.10	305.00	\$30.50
02/09/2015	BDD	AD	Email to T. Neilson and N. Troszak re Order on trustee cash disbursement motion	0.10	305.00	\$30.50
				1.10		\$335.50
Case Administration [B110]						
01/05/2015	BDD	CA	Discussion with L. Cantor re Motion for Approval of Cash Disbursements by Trustee	0.10	305.00	\$30.50
				0.10		\$30.50
Claims Admin/Objections[B310]						
02/02/2015	LFC	CO	Review revised creditor correspondence	0.10	875.00	\$87.50
02/02/2015	BDD	CO	Email to L. Cantor re letter to trade creditors (re filing proofs of claim)	0.10	305.00	\$30.50
02/03/2015	LFC	CO	Review Department of Justice correspondence	0.10	875.00	\$87.50
02/18/2015	LFC	CO	Review memorandum re tax claim litigation	0.10	875.00	\$87.50
02/20/2015	LFC	CO	Finalize fee application pleadings, declaration, notices and schedules and email memorandum re same	0.50	875.00	\$437.50
				0.90		\$730.50
Compensation Prof. [B160]						
01/25/2015	WLR	CP	Draft final fee application	6.80	650.00	\$4,420.00
01/30/2015	WLR	CP	Review and revise final fee application	0.60	650.00	\$390.00
02/03/2015	LFC	CP	Review pleadings and trustee reports for preparation of fee application	0.30	875.00	\$262.50
02/04/2015	WLR	CP	Review correspondence and documents from Linda Cantor related to final fee application	0.30	650.00	\$195.00
02/05/2015	WLR	CP	Draft final fee application (chapter 11)	0.50	650.00	\$325.00

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February 28, 2015

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/05/2015	WLR	CP	Draft final fee application (chapter 7)	0.50	650.00	\$325.00
02/08/2015	WLR	CP	Draft final fee application (chapter 11)	0.70	650.00	\$455.00
02/08/2015	WLR	CP	Draft final fee application (chapter 7)	0.80	650.00	\$520.00
02/09/2015	BDD	CP	Confer with L. Cantor re PSZJ interim fee application	0.10	305.00	\$30.50
02/10/2015	WLR	CP	Review correspondence from Beth Dassa and reply re final fee applications.	0.30	650.00	\$195.00
02/10/2015	BDD	CP	Email to N. Troszak re interim fee applications	0.10	305.00	\$30.50
02/10/2015	BDD	CP	Conference with L. Cantor re interim fee applications	0.10	305.00	\$30.50
02/10/2015	BDD	CP	Email to B. Ramseyer re ch. 7 and 11 interim fee applications	0.10	305.00	\$30.50
02/11/2015	LFC	CP	Confer with Beth Dassa and review documents re first interim fee application	0.20	875.00	\$175.00
02/11/2015	BDD	CP	Email to C. Ferra re PSZJ interim fee application	0.10	305.00	\$30.50
02/11/2015	BDD	CP	Call with B. Ramseyer re interim fee applications (ch. 7 & 11)	0.20	305.00	\$61.00
02/11/2015	BDD	CP	Email to L. Cantor re PSZJ interim fee applications (ch. 7 & 11)	0.10	305.00	\$30.50
02/13/2015	WLR	CP	Review and revise final fee application (Chap. 7)	1.10	650.00	\$715.00
02/15/2015	WLR	CP	Review and revise final fee application (Chapter 7)	0.40	650.00	\$260.00
02/15/2015	WLR	CP	Review and revise final fee application (Chapter 11)	0.20	650.00	\$130.00
02/16/2015	WLR	CP	Review and revise final fee application (Chapter 7)	2.90	650.00	\$1,885.00
02/16/2015	WLR	CP	Review and revise final fee application (Chapter 11)	1.10	650.00	\$715.00
02/17/2015	LFC	CP	Review and address fee application matters	0.20	875.00	\$175.00
02/17/2015	WLR	CP	Review correspondence from Linda Cantor and Beth Dassa	0.10	650.00	\$65.00
02/17/2015	WLR	CP	Review calendar notice re fee application deadline	0.10	650.00	\$65.00
02/17/2015	BDD	CP	Email to W. Ramseyer re PSZJ ch. 11 & ch. 7 fee applicatoins	0.10	305.00	\$30.50
02/17/2015	BDD	CP	Email to L. Cantor re omnibus fee app notices	0.10	305.00	\$30.50
02/17/2015	BDD	CP	Email to L. Cantor re PSZJ ch. 7 and ch. 11 fee applicatoins	0.10	305.00	\$30.50
02/18/2015	LFC	CP	Confer with Beth Dassa re fee application	0.10	875.00	\$87.50
02/18/2015	LFC	CP	Review draft fee application for Trustee and BRG	0.10	875.00	\$87.50
02/18/2015	BDD	CP	Email to C. Ferra re PSZJ fee applications	0.10	305.00	\$30.50
02/18/2015	BDD	CP	Email to L. Cantor re PSZJ fee applications	0.10	305.00	\$30.50
02/18/2015	BDD	CP	Conference with L. Cantor re PSZJ ch. 7 and ch. 11 fee applications	0.20	305.00	\$61.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/18/2015	BDD	CP	Email to L Gardiazabal re PSZJ fee applications	0.10	305.00	\$30.50
02/18/2015	BDD	CP	Continue working on PSZJ fee applications and preparation of all exhibits re same	4.40	305.00	\$1,342.00
02/18/2015	BDD	CP	Email to L. Cantor re PSZJ fee applications	0.10	305.00	\$30.50
02/19/2015	LFC	CP	Review professional fee application drafts	0.60	875.00	\$525.00
02/19/2015	LFC	CP	Review PSZJ fee applications and provide comments	0.80	875.00	\$700.00
02/19/2015	LFC	CP	Review and revise client declaration re fee application of professionals and related pleadings	0.40	875.00	\$350.00
02/19/2015	LFC	CP	Review and comment on revised fee application of PSZJ, notices and declaration	0.70	875.00	\$612.50
02/19/2015	BDD	CP	Confer with J. Males re exhibit charts for PSZJ ch. 7 & ch. 11 fee applications	0.40	305.00	\$122.00
02/19/2015	BDD	CP	Email to L. Cantor re PSZJ fee applications	0.10	305.00	\$30.50
02/19/2015	BDD	CP	Revisions/additions to PSZJ ch. 7 and ch. 11 fee applications	5.50	305.00	\$1,677.50
02/19/2015	BDD	CP	Preparation of notices (2) for ch. 11 and ch. 7 fee applications	0.70	305.00	\$213.50
02/19/2015	BDD	CP	Preparation of 2 declarations of T. Neilson in support of PSZJ ch. 7 and ch. 11 fee applications	0.50	305.00	\$152.50
02/19/2015	BDD	CP	Work with accounting re fee applications	0.40	305.00	\$122.00
02/19/2015	BDD	CP	Email to N. Troszak re funds on hand	0.10	305.00	\$30.50
02/19/2015	BDD	CP	Email to L. Cantor re Neilson declaration notation authorizing of payment of 50% of requested fees	0.10	305.00	\$30.50
02/19/2015	BDD	CP	Conferences/emails to/from M. Kulick re exhibits to Ch. 7 and Ch. 11 fee applications	0.40	305.00	\$122.00
02/19/2015	BDD	CP	Email to L. Cantor re T. Neilson declarations in support of PSZJ ch. 7 and ch. 11 fee applications	0.10	305.00	\$30.50
02/19/2015	BDD	CP	Confer with M. Kulick re exhibits to Ch. 7 and ch. 11 fee applications	0.30	305.00	\$91.50
02/19/2015	BDD	CP	Email to M. Kulick re exhibits to fee applications	0.10	305.00	\$30.50
02/19/2015	BDD	CP	Email to M. Kulick re Exhibit A to fee apps	0.10	305.00	\$30.50
02/20/2015	LFC	CP	Further review revised chapter 7 and chapter 11 fee application for PSZJ and revise notice of hearing and amounts sought by professionals, review schedules to application and coordinate with accounting department and finalize fee application pleadings for filings	2.30	875.00	\$2,012.50
02/20/2015	LFC	CP	Further revisions to compensation pleadings and schedules	1.20	875.00	\$1,050.00
02/20/2015	BDD	CP	Emails/conversations (several) with M. Kulick re	0.60	305.00	\$183.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
filing of PSZJ ch. 7 and ch. 11 fee applications				<u>38.80</u>		<u>\$21,425.00</u>
Comp. of Prof./Others						
02/19/2015	JSP	CPO	Review draft fee applications	0.80	695.00	\$556.00
				<u>0.80</u>		<u>\$556.00</u>
Litigation (Non-Bankruptcy)						
02/18/2015	LFC	LN	Review comments to consent motion and plea agreement	0.60	875.00	\$525.00
				<u>0.60</u>		<u>\$525.00</u>
TOTAL SERVICES FOR THIS MATTER:						\$32,070.00

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Expenses

02/04/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/04/2015	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
02/09/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/09/2015	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
02/11/2015	RE	Reproduction Expense. [E101] 14 Pages, WLR	1.40
02/13/2015	RE	Reproduction Expense. [E101] 27 Pages, WLR	2.70
02/13/2015	RE	Reproduction Expense. [E101] 25 Pages, WLR	2.50
02/13/2015	RE	Reproduction Expense. [E101] 16 Pages, WLR	1.60
02/15/2015	RE	Reproduction Expense. [E101] 50 Pages, WLR	10.00
02/15/2015	RE	Reproduction Expense. [E101] 27 Pages, WLR	5.40
02/19/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
02/19/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
02/19/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
02/20/2015	FE	59935.00002 FedEx Charges for 02-20-15	8.32
02/20/2015	PO	59935.00002 :Postage Charges for 02-20-15	16.73
02/20/2015	RE	Reproduction Expense. [E101] 25 Pages, WLR	5.00
02/20/2015	RE	(70 @0.20 PER PG)	14.00
02/20/2015	RE	(422 @0.20 PER PG)	84.40
02/20/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
02/20/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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02/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/20/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/20/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/20/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/20/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/20/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
02/20/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
02/20/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
02/20/2015	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
02/20/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
02/20/2015	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
02/20/2015	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
02/20/2015	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
02/20/2015	RE2	SCAN/COPY (59 @0.10 PER PG)	5.90
02/20/2015	RE2	SCAN/COPY (62 @0.10 PER PG)	6.20
02/20/2015	RE2	SCAN/COPY (90 @0.10 PER PG)	9.00
02/20/2015	RE2	SCAN/COPY (142 @0.10 PER PG)	14.20
02/20/2015	RE2	SCAN/COPY (145 @0.10 PER PG)	14.50
02/28/2015	PAC	Pacer - Court Research	30.90

Total Expenses for this Matter

\$261.05

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 02/28/2015

Total Fees	\$32,070.00
Chargeable costs and disbursements	\$261.05
Total Due on Current Invoice.....	\$32,331.05

Outstanding Balance from prior Invoices as of 02/28/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25

Total Amount Due on Current and Prior Invoices	\$135,940.80
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

March 31, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 109567
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 03/31/2015

FEES	\$6,748.50
EXPENSES	\$284.48
TOTAL CURRENT CHARGES	\$7,032.98
BALANCE FORWARD	\$135,940.80
TOTAL BALANCE DUE	\$142,973.78

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	4.40	\$3,382.00
BL	Bankruptcy Litigation [L430]	2.50	\$819.50
CA	Case Administration [B110]	0.10	\$30.50
CP	Compensation Prof. [B160]	1.30	\$1,137.50
CPO	Comp. of Prof./Others	2.80	\$854.00
LN	Litigation (Non-Bankruptcy)	0.60	\$525.00
		<u>11.70</u>	<u>\$6,748.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	5.30	\$1,616.50
JSP	Pomerantz, Jason S.	Counsel	695.00	2.60	\$1,807.00
LFC	Cantor, Linda F.	Partner	875.00	3.80	\$3,325.00
				<u>11.70</u>	<u>\$6,748.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$16.48
Pacer - Court Research	\$88.90
Reproduction Expense [E101]	\$113.80
Reproduction/ Scan Copy	\$65.30
	<u>\$284.48</u>

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
03/02/2015	LFC	AA	Review draft 9019 motion for OTR settlement	0.30	875.00	\$262.50
03/04/2015	LFC	AA	Review proposed changes to plea agreement and coordination document and email memoranda re same	0.10	875.00	\$87.50
03/05/2015	LFC	AA	Review and comment on 9019 Motion and settlement agreement	0.40	875.00	\$350.00
03/05/2015	LFC	AA	Review billing information and email memorandum re coordination and plea agreement	0.20	875.00	\$175.00
03/06/2015	LFC	AA	Review email correspondence re third-party claims	0.10	875.00	\$87.50
03/06/2015	JSP	AA	Correspondence regarding On The Rocks settlement and draft 9019 motion	0.60	695.00	\$417.00
03/10/2015	LFC	AA	Review Tulving claims agreement third parties	0.30	875.00	\$262.50
03/12/2015	LFC	AA	Review update re Marc One Numismatics coins and recovery claim	0.30	875.00	\$262.50
03/16/2015	LFC	AA	Confer with Jason Pomerantz re Marc One Coins	0.10	875.00	\$87.50
03/16/2015	JSP	AA	Finalize On The Rocks settlement motions/pleadings	0.80	695.00	\$556.00
03/25/2015	JSP	AA	Analysis regarding Marc One Numismatics	1.20	695.00	\$834.00
				4.40		\$3,382.00

Bankruptcy Litigation [L430]

03/10/2015	BDD	BL	Email to JS Pomerantz re On the Rocks 9019 Motion	0.10	305.00	\$30.50
03/16/2015	BDD	BL	Email to T. Neilson re Decl. in support of 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/16/2015	BDD	BL	Email to N. Troszak re 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/16/2015	BDD	BL	Email to JS Pomerantz re signed settlement agreement (re On the Rocks)	0.10	305.00	\$30.50
03/17/2015	LFC	BL	Review settlement order draft and provide comments	0.10	875.00	\$87.50
03/17/2015	BDD	BL	Email to JS Pomerantz re 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Conference with JS Pomerantz re 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Email to JS Pomerantz re service of 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Review Settlement Agreement	0.10	305.00	\$30.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/17/2015	BDD	BL	Email to M. Kulick re 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Preparation of Order re 9019 Motion (On the Rocks Settlement)	0.30	305.00	\$91.50
03/17/2015	BDD	BL	Email to L. Cantor and JS Pomerantz re Order on 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Revisions to Order re 9019 Motion (On the Rocks settlement)	0.20	305.00	\$61.00
03/17/2015	BDD	BL	Email to L. Cantor re revised Order (On the Rocks settlement)	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Email to M. Kulick re service of 9019 motion	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Email to M. Kulick re 9019 Motion (final)	0.10	305.00	\$30.50
03/17/2015	BDD	BL	Email to L. Cantor re finalized 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/18/2015	BDD	BL	Email to JS Pomerantz re service of 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/18/2015	BDD	BL	Email to M. Kulick re service of 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/19/2015	BDD	BL	Email to T. Neilson re 9019 Motion (On the Rocks settlement)	0.10	305.00	\$30.50
03/19/2015	BDD	BL	Email to M. Kulick re 9019 Motion	0.10	305.00	\$30.50
03/19/2015	BDD	BL	Email to JS Pomerantz re 9019 Motion	0.10	305.00	\$30.50
				2.50		\$819.50

Case Administration [B110]

03/30/2015	BDD	CA	Email to L. Cantor re service of docs on Debtor	0.10	305.00	\$30.50
				0.10		\$30.50

Compensation Prof. [B160]

03/17/2015	LFC	CP	Review and finalize orders approving fee applications	0.30	875.00	\$262.50
03/18/2015	LFC	CP	Address fee orders	0.10	875.00	\$87.50
03/19/2015	LFC	CP	Review draft fee orders	0.10	875.00	\$87.50
03/20/2015	LFC	CP	Revise compensation orders	0.80	875.00	\$700.00
				1.30		\$1,137.50

Comp. of Prof./Others

03/16/2015	BDD	CPO	Review tentative rulings re interim fee applications (PSZJ, BRG & T. Neilson)	0.20	305.00	\$61.00
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/16/2015	BDD	CPO	Email to L. Cantor re tentative rulings on interim fee applications (PSZJ, BRG & T. Neilson)	0.10	305.00	\$30.50
03/17/2015	BDD	CPO	Review of all tentatives/fees applications; preparation of Orders on ch. 7 and ch. 11 fee applications	1.20	305.00	\$366.00
03/17/2015	BDD	CPO	Email to L. Cantor re Order on ch. 7 fee applications	0.10	305.00	\$30.50
03/17/2015	BDD	CPO	Email to L. Cantor re order on ch. 11 fee applications	0.10	305.00	\$30.50
03/18/2015	BDD	CPO	Email to L. Cantor re orders on ch. 7 & 11 fee applications	0.10	305.00	\$30.50
03/19/2015	BDD	CPO	Revisions to ch. 11 & ch. 7 fee orders per L. Cantor comments/request	0.80	305.00	\$244.00
03/19/2015	BDD	CPO	Email to L. Cantor re amended orders on ch. 7 & 11 fee applications (PSZJ, BRG & T. Neilson)	0.10	305.00	\$30.50
03/19/2015	BDD	CPO	Email to J. Washington re ch. 7 & 11 fee orders	0.10	305.00	\$30.50
				<u>2.80</u>		<u>\$854.00</u>

Litigation (Non-Bankruptcy)

03/02/2015	LFC	LN	Review US DOJ revised consent motion and plea agreement and provide comments	0.60	875.00	\$525.00
				<u>0.60</u>		<u>\$525.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$6,748.50

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Expenses

02/04/2015	FE	Federal Express [E108]	8.32
03/16/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/16/2015	RE2	SCAN/COPY (142 @0.10 PER PG)	14.20
03/16/2015	RE2	SCAN/COPY (93 @0.10 PER PG)	9.30
03/16/2015	RE2	SCAN/COPY (49 @0.10 PER PG)	4.90
03/16/2015	RE2	SCAN/COPY (60 @0.10 PER PG)	6.00
03/16/2015	RE2	SCAN/COPY (54 @0.10 PER PG)	5.40
03/16/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/17/2015	FE	59935.00002 FedEx Charges for 03-17-15	8.16
03/17/2015	RE	(360 @0.20 PER PG)	72.00
03/17/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/17/2015	RE2	SCAN/COPY (43 @0.10 PER PG)	4.30
03/17/2015	RE2	SCAN/COPY (40 @0.10 PER PG)	4.00
03/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/18/2015	RE	(80 @0.20 PER PG)	16.00
03/18/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/18/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50

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03/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/19/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/19/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/19/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/19/2015	RE2	SCAN/COPY (62 @0.10 PER PG)	6.20
03/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/20/2015	RE	(9 @0.20 PER PG)	1.80
03/20/2015	RE	(120 @0.20 PER PG)	24.00
03/20/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/20/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/20/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/20/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50

Pachulski Stang Ziehl & Jones LLP
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59935 00002

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March 31, 2015

03/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/20/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/20/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/20/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/31/2015	PAC	Pacer - Court Research	88.90

Total Expenses for this Matter

\$284.48

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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March 31, 2015

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 03/31/2015

Total Fees	\$6,748.50
Chargeable costs and disbursements	\$284.48
Total Due on Current Invoice.....	\$7,032.98

Outstanding Balance from prior Invoices as of 03/31/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05

Total Amount Due on Current and Prior Invoices	\$142,973.78
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

April 30, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 110531
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 04/30/2015

FEES	\$2,951.50
TOTAL CURRENT CHARGES	\$2,951.50
BALANCE FORWARD	\$142,973.78
TOTAL BALANCE DUE	\$145,925.28

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Invoice 110531
April 30, 2015

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	4.10	\$2,951.50
		<u>4.10</u>	<u>\$2,951.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JSP	Pomerantz, Jason S.	Counsel	695.00	3.20	\$2,224.00
LFC	Cantor, Linda F.	Partner	875.00	0.50	\$437.50
MB	Bove, Maria A.	Counsel	725.00	0.40	\$290.00
				<u>4.10</u>	<u>\$2,951.50</u>

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
04/01/2015	MB	AA	Telephone conference with J. Pomerantz re On the Rocks email re default/cure (.1); draft email for J. Pomerantz review re same (.3).	0.40	725.00	\$290.00
04/01/2015	JSP	AA	Correspondence regarding notice of default - On The Rocks	0.30	695.00	\$208.50
04/08/2015	JSP	AA	Attention to issues regarding On The Rocks settlement	0.40	695.00	\$278.00
04/10/2015	LFC	AA	Review document production request and additional outstanding information and email memoranda re same	0.30	875.00	\$262.50
04/10/2015	LFC	AA	Review coin sale matters	0.20	875.00	\$175.00
04/10/2015	JSP	AA	Confer with N. Troszak regarding On The Rocks	0.20	695.00	\$139.00
04/11/2015	JSP	AA	Confer with D. Sloan regarding default	0.10	695.00	\$69.50
04/15/2015	JSP	AA	Correspondence to D. Sloan regarding default	0.10	695.00	\$69.50
04/15/2015	JSP	AA	Analysis regarding Marc One Numismatics	0.80	695.00	\$556.00
04/16/2015	JSP	AA	Correspondence regarding On The Rocks	0.30	695.00	\$208.50
04/24/2015	JSP	AA	Confer with H. Miller and D. Sloan regarding On The Rocks	0.20	695.00	\$139.00
04/26/2015	JSP	AA	Correspondence to Trustee regarding On The Rocks	0.10	695.00	\$69.50
04/26/2015	JSP	AA	Correspondence to D. Sloan regarding On The	0.10	695.00	\$69.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

Page: 3
Invoice 110531
April 30, 2015

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			Rocks			
04/29/2015	JSP	AA	Prepare for and confer with D. Hapin, T. Neilson and N. Troszak regarding On The Rocks	0.40	695.00	\$278.00
04/30/2015	JSP	AA	Correspondence to D. Sloan, D. Halpin and On The Rocks regarding notice of default	0.20	695.00	\$139.00
				<hr/> 4.10		<hr/> \$2,951.50

TOTAL SERVICES FOR THIS MATTER:

\$2,951.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

Page: 4
Invoice 110531
April 30, 2015

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 04/30/2015

Total Fees	\$2,951.50
Chargeable costs and disbursements	\$0.00
Total Due on Current Invoice.....	\$2,951.50

Outstanding Balance from prior Invoices as of 04/30/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
Total Amount Due on Current and Prior Invoices				\$145,925.28

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
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Los Angeles, CA 90067

May 31, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 110539
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 05/31/2015

FEES	\$6,403.50
EXPENSES	\$70.32
TOTAL CURRENT CHARGES	\$6,473.82
BALANCE FORWARD	\$145,925.28
TOTAL BALANCE DUE	\$152,399.10

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

Page: 2
Invoice 110539
May 31, 2015

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	7.00	\$5,639.00
AR	Accounts Receivable	1.10	\$764.50
		<hr/> 8.10	<hr/> \$6,403.50

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
JSP	Pomerantz, Jason S.	Counsel	695.00	3.80	\$2,641.00
LFC	Cantor, Linda F.	Partner	875.00	4.30	\$3,762.50
				<hr/> 8.10	<hr/> \$6,403.50

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$1.92
Reproduction Expense [E101]	\$67.20
Reproduction/ Scan Copy	\$1.20
	<hr/> \$70.32

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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May 31, 2015

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
05/04/2015	JSP	AA	Strategize regarding actions to take concerning On The Rocks default	0.40	695.00	\$278.00
05/20/2015	LFC	AA	Draft letter re Marc One Coins recovery and review files and records regarding same	1.50	875.00	\$1,312.50
05/20/2015	LFC	AA	Review and revise letter to Marc One coins and further analysis re: inventory and transfer of assets (.8) (AA); confer with Jason Pomerantz re: same (.2)(AA)	1.00	875.00	\$875.00
05/21/2015	LFC	AA	Review draft revisions to correspondence	0.10	875.00	\$87.50
05/21/2015	LFC	AA	Meeting with Jason Pomerantz re Marc One coins	0.30	875.00	\$262.50
05/21/2015	LFC	AA	Review inventory and correspondence regarding error coins	0.80	875.00	\$700.00
05/21/2015	LFC	AA	Draft correspondence to Kevin Lipton Rare Coins	0.40	875.00	\$350.00
05/21/2015	JSP	AA	Review documents (including correspondence) regarding Marc One coins	0.70	695.00	\$486.50
05/21/2015	JSP	AA	Revise letter to Marc One re coins	0.40	695.00	\$278.00
05/22/2015	LFC	AA	Review and revise correspondence to Marc One and Kevin Lipton Coin Sellers	0.20	875.00	\$175.00
05/22/2015	JSP	AA	Further review of documents pertaining to Marc One coins	0.40	695.00	\$278.00
05/25/2015	JSP	AA	Further review of documents in connection with Marc One coins	0.80	695.00	\$556.00
				7.00		\$5,639.00
Accounts Receivable						
05/18/2015	JSP	AR	Strategize regarding On The Rocks defaults	0.40	695.00	\$278.00
05/18/2015	JSP	AR	Analysis regarding Marc One Numismatics	0.60	695.00	\$417.00
05/19/2015	JSP	AR	Correspondence from D. Sloan - On The Rocks	0.10	695.00	\$69.50
				1.10		\$764.50
TOTAL SERVICES FOR THIS MATTER:						\$6,403.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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May 31, 2015

Expenses

05/22/2015	PO	59935.00002 :Postage Charges for 05-22-15	1.92
05/22/2015	RE	(14 @0.20 PER PG)	2.80
05/22/2015	RE	(286 @0.20 PER PG)	57.20
05/22/2015	RE	(11 @0.20 PER PG)	2.20
05/22/2015	RE	(13 @0.20 PER PG)	2.60
05/22/2015	RE	(12 @0.20 PER PG)	2.40
05/22/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/22/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/22/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/22/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/22/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/22/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
Total Expenses for this Matter			\$70.32

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Invoice 110539
May 31, 2015

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 05/31/2015

Total Fees	\$6,403.50
Chargeable costs and disbursements	\$70.32
Total Due on Current Invoice.....	\$6,473.82

Outstanding Balance from prior Invoices as of 05/31/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
Total Amount Due on Current and Prior Invoices				\$152,399.10

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
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Los Angeles, CA 90067

June 30, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 110540
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 06/30/2015

FEES	\$17,078.50
EXPENSES	\$99.19
TOTAL CURRENT CHARGES	\$17,177.69
BALANCE FORWARD	\$152,399.10
TOTAL BALANCE DUE	\$169,576.79

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Invoice 110540
June 30, 2015

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	7.90	\$5,853.50
LN	Litigation (Non-Bankruptcy)	13.60	\$11,225.00
		<u>21.50</u>	<u>\$17,078.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	0.10	\$30.50
HDH	Hochman, Harry D.	Counsel	750.00	5.40	\$4,050.00
JKH	Hunter, James K. T.	Counsel	825.00	0.30	\$247.50
JSP	Pomerantz, Jason S.	Counsel	695.00	3.90	\$2,710.50
LFC	Cantor, Linda F.	Partner	875.00	9.90	\$8,662.50
MB	Bove, Maria A.	Counsel	725.00	1.90	\$1,377.50
				<u>21.50</u>	<u>\$17,078.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$8.28
Pacer - Court Research	\$6.30
Postage [E108]	\$10.31
Reproduction Expense [E101]	\$57.60
Reproduction/ Scan Copy	\$16.70

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
	<hr/>
	\$99.19

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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June 30, 2015

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
06/03/2015	LFC	AA	Review confidentiality issues	0.20	875.00	\$175.00
06/03/2015	JKH	AA	Emails from, to Linda F. Cantor regarding CFTC document request.	0.10	825.00	\$82.50
06/08/2015	JSP	AA	Analysis regarding On The Rocks default	0.40	695.00	\$278.00
06/08/2015	MB	AA	Review California Practice Guide re confession of judgment; draft summary of filing requirements.	0.70	725.00	\$507.50
06/12/2015	LFC	AA	Review files and documents in preparation for call with Marc One counsel (.3) and telephone call with counsel re: transfers of coins from Tulving to Marc One (.2) and draft e-mail memorandum regarding same (.1)	0.60	875.00	\$525.00
06/15/2015	JSP	AA	Analysis regarding Marc One based on initial response to correspondence	0.40	695.00	\$278.00
06/16/2015	LFC	AA	Review and revise draft motion to approve Coordination Agreement	0.80	875.00	\$700.00
06/16/2015	LFC	AA	Review and respond to e-mail memos re: same	0.10	875.00	\$87.50
06/17/2015	JKH	AA	Office conference with Linda F. Cantor regarding document exchange issue.	0.20	825.00	\$165.00
06/19/2015	JSP	AA	Further analysis regarding On The Rocks and other possible receivables	0.90	695.00	\$625.50
06/23/2015	JSP	AA	Attention to issues regarding On The Rocks and Marc One	0.80	695.00	\$556.00
06/29/2015	MB	AA	Review materials re prosecuting confession of judgment; telephone conference with J. Pomerantz re same.	0.80	725.00	\$580.00
06/29/2015	JSP	AA	Confer with D. Sloan regarding On The Rocks default	0.10	695.00	\$69.50
06/29/2015	JSP	AA	Prepare for call with Trustee regarding Marc One	0.40	695.00	\$278.00
06/29/2015	BDD	AA	Email to M. Bove re state court forms	0.10	305.00	\$30.50
06/30/2015	MB	AA	Draft memo re procedure for filing confession of judgment; review civil case cover sheet and judgment pursuant to confession forms.	0.40	725.00	\$290.00
06/30/2015	JSP	AA	Confer with T. Neilson regarding On The Rocks and Marc One	0.30	695.00	\$208.50
06/30/2015	JSP	AA	Analysis regarding possible 2004 motions in connection with Marc One coins	0.60	695.00	\$417.00
				7.90		\$5,853.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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Page: 5
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Litigation (Non-Bankruptcy)						
06/05/2015	LFC	LN	Review coordination agreement and related documents	0.60	875.00	\$525.00
06/09/2015	LFC	LN	Review plea agreement and consider bankruptcy authorization issues	0.20	875.00	\$175.00
06/10/2015	LFC	LN	Review bankruptcy issues and prepare outline for motion to approve coordination agreement for distribution of seized items	1.10	875.00	\$962.50
06/11/2015	LFC	LN	Review legal issues and draft motion to approve coordination agreement	0.30	875.00	\$262.50
06/14/2015	LFC	LN	Review Consent Motion, Bill of Information and Plea Agreement and bankruptcy issues (1.5); draft motion for authorization to enter into Consent Motion and Plea Agreement including revisions (3.0)	4.50	875.00	\$3,937.50
06/15/2015	HDH	LN	Conference with Linda F. Cantor re background / coordination agreement.	0.40	750.00	\$300.00
06/15/2015	HDH	LN	Review pleadings re consent decree, etc.	0.70	750.00	\$525.00
06/15/2015	HDH	LN	Work on motion to approve coordination agreement	2.20	750.00	\$1,650.00
06/15/2015	LFC	LN	Meeting with Harry D Hochman regarding motion to approve Consent Motion	0.30	875.00	\$262.50
06/16/2015	HDH	LN	Work on motion to approve coordination agreement.	2.10	750.00	\$1,575.00
06/16/2015	LFC	LN	Review email regarding criminal action discussed on Tulving Blog	0.10	875.00	\$87.50
06/17/2015	LFC	LN	Revise Motion to Approve Coordination Agreement	0.30	875.00	\$262.50
06/18/2015	LFC	LN	Review and respond to e-mail memos regarding Government FAQs and creditor information	0.10	875.00	\$87.50
06/18/2015	LFC	LN	Review comments to motion and confer with Todd Neilson regarding hearing date	0.20	875.00	\$175.00
06/18/2015	LFC	LN	Revise and finalize coordination motion for filing	0.30	875.00	\$262.50
06/30/2015	LFC	LN	Review outline for conference call (.1) and confer with Jason Pomerantz regarding Tulving litigation issues (.1)	0.20	875.00	\$175.00
				13.60		\$11,225.00

TOTAL SERVICES FOR THIS MATTER:

\$17,078.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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June 30, 2015

Expenses

06/10/2015	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
06/10/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/16/2015	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
06/17/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
06/18/2015	FE	59935.00002 FedEx Charges for 06-18-15	8.28
06/18/2015	PO	59935.00002 :Postage Charges for 06-18-15	10.31
06/18/2015	RE	(288 @0.20 PER PG)	57.60
06/18/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/18/2015	RE2	SCAN/COPY (32 @0.10 PER PG)	3.20
06/18/2015	RE2	SCAN/COPY (32 @0.10 PER PG)	3.20
06/18/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
06/19/2015	RE2	SCAN/COPY (32 @0.10 PER PG)	3.20
06/30/2015	PAC	Pacer - Court Research	6.30

Total Expenses for this Matter

\$99.19

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

Page: 7
Invoice 110540
June 30, 2015

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 06/30/2015

Total Fees	\$17,078.50
Chargeable costs and disbursements	\$99.19
Total Due on Current Invoice.....	\$17,177.69

Outstanding Balance from prior Invoices as of 06/30/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82

Total Amount Due on Current and Prior Invoices	\$169,576.79
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July 31, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 110965
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 07/31/2015

FEES	\$8,675.50
EXPENSES	\$237.50
TOTAL CURRENT CHARGES	\$8,913.00
BALANCE FORWARD	\$169,576.79
TOTAL BALANCE DUE	\$178,489.79

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	0.80	\$556.00
BL	Bankruptcy Litigation [L430]	1.10	\$335.50
CA	Case Administration [B110]	0.90	\$787.50
LN	Litigation (Non-Bankruptcy)	11.20	\$6,071.00
SL	Stay Litigation [B140]	2.10	\$925.50
		<u>16.10</u>	<u>\$8,675.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	6.20	\$1,891.00
FSH	Harrison, Felice S.	Paralegal	305.00	1.60	\$488.00
JSP	Pomerantz, Jason S.	Counsel	695.00	3.20	\$2,224.00
LFC	Cantor, Linda F.	Partner	875.00	2.50	\$2,187.50
MB	Bove, Maria A.	Counsel	725.00	2.60	\$1,885.00
				<u>16.10</u>	<u>\$8,675.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$8.36
Pacer - Court Research	\$10.60
Postage [E108]	\$27.04
Reproduction Expense [E101]	\$161.00

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Summary of Expenses

Description

Amount

Reproduction/ Scan Copy

\$30.50

\$237.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
07/01/2015	JSP	AA	Strategize regarding Marc One based on comments from demand letter recipients and conversation with Trustee	0.80	695.00	\$556.00
				0.80		\$556.00
Bankruptcy Litigation [L430]						
07/08/2015	BDD	BL	Review of On the Rocks Settlement Agreement (.2); preparation of Judgment Pursuant to Confession and Civil Case cover sheet (.4)	0.60	305.00	\$183.00
07/08/2015	BDD	BL	Email to M. Bove re Judgment Pursuant to Confession and Civil Case Cover sheet (re On the Rocks settlement)	0.10	305.00	\$30.50
07/08/2015	BDD	BL	Conferences with JS Pomerantz, D. Hinojosa, and J. Washington re Judgment Pursuant to Confession (re On th Rocks Settlement)	0.30	305.00	\$91.50
07/09/2015	BDD	BL	Email to D. Hinojosa re Judgment Pursuant to Confession	0.10	305.00	\$30.50
				1.10		\$335.50
Case Administration [B110]						
07/02/2015	LFC	CA	Review and comment re: Trustee Report #6	0.80	875.00	\$700.00
07/08/2015	LFC	CA	Review and respond to emails concerning coordination motion and status report	0.10	875.00	\$87.50
				0.90		\$787.50
Litigation (Non-Bankruptcy)						
07/02/2015	BDD	LN	Email to JS Pomerantz re requirements for filing confessed judgments under California law	0.10	305.00	\$30.50
07/02/2015	JSP	LN	Analysis regarding confession of judgment - On The Rocks	0.80	695.00	\$556.00
07/06/2015	BDD	LN	Email to JS Pomerantz re 10:30 am call	0.10	305.00	\$30.50
07/06/2015	BDD	LN	Conference with JS Pomerantz and M. Bove re Judgment Pursuant to Confession	0.10	305.00	\$30.50
07/06/2015	BDD	LN	Conference with D. Hinojosa re OC Superior Court judgment	0.10	305.00	\$30.50
07/06/2015	MB	LN	Telephone conference with J. Pomerantz and B. Dassa re filing On the Rocks confession of judgment.	0.20	725.00	\$145.00
07/06/2015	LFC	LN	Review consent Motion order matters (.2) and e-mail memos regarding same (.1)	0.30	875.00	\$262.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/06/2015	BDD	LN	Email to L. Cantor re Decl of Non Opp re Consent Motion	0.10	305.00	\$30.50
07/07/2015	BDD	LN	Email to L. Cantor re Motion to Approve Coordination Agreement	0.10	305.00	\$30.50
07/07/2015	BDD	LN	Review Motion to Approve Coordination Agreement per L. Cantor request	0.50	305.00	\$152.50
07/07/2015	BDD	LN	Email to L. Cantor re Motion to Approve Coordination Agreement per L. Cantor request	0.10	305.00	\$30.50
07/07/2015	BDD	LN	Preparation of Decl. of Non Opp re Consent Motion and Order Re Coordination Agreement	0.30	305.00	\$91.50
07/07/2015	BDD	LN	Email to L. Cantor re Decl. of Non Opp re Consent Motion and Order Re Coordination Agreement	0.10	305.00	\$30.50
07/07/2015	BDD	LN	Email to L. Cantor and J. Washington re Consent Motion	0.10	305.00	\$30.50
07/07/2015	BDD	LN	Research Confession of Judgment (re On the Rocks)	0.40	305.00	\$122.00
07/07/2015	LFC	LN	Review, revise and finalize declaration of non-opposition, review final form of order and prepare for filing and lodging with the bankruptcy court	0.70	875.00	\$612.50
07/08/2015	MB	LN	Review pleadings re filing On the Rocks confession of judgment re B. Dassa questions.	0.10	725.00	\$72.50
07/09/2015	MB	LN	Telephone conference with J. Pomerantz re On the Rocks confession of judgment filing.	0.10	725.00	\$72.50
07/13/2015	MB	LN	Telephone conference with J. Pomerantz re information needed for confession of judgment form, next steps.	0.10	725.00	\$72.50
07/13/2015	MB	LN	Research re filing On the Rocks confession of judgment per J. Pomerantz; email to J. Pomerantz re results and next steps; review and comment on draft of official forms for filing confession of judgment; email to B. Dassa and J. Pomerantz re same.	0.60	725.00	\$435.00
07/13/2015	JSP	LN	Analysis regarding confession of judgment	0.60	695.00	\$417.00
07/14/2015	MB	LN	Review official form re judgment pursuant to confession and email J. Pomerantz re information needed for filing (re On the Rocks).	0.10	725.00	\$72.50
07/14/2015	JSP	LN	Confer with N. Trozak and M. Bove regarding On The Rocks	0.60	695.00	\$417.00
07/14/2015	BDD	LN	Email to JS Pomerantz re Judgment Pursuant to Confession (re On the Rocks settlement)	0.10	305.00	\$30.50
07/14/2015	BDD	LN	Revisions to Judgment Pursuant to Confession and civil cover sheet (.2); email to JS Pomerantz and M. Bove re same (.1)	0.30	305.00	\$91.50
07/15/2015	MB	LN	Review revised judgment pursuant to confession	0.20	725.00	\$145.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			form with N. Trozzak comments and respond; review payment schedule re same (re On the Rocks).			
07/20/2015	MB	LN	Review On the Rocks confession of judgment package.	0.20	725.00	\$145.00
07/22/2015	LFC	LN	E-mail memoranda regarding entry of coordination motion order (.1)(LN)	0.10	875.00	\$87.50
07/23/2015	BDD	LN	Email to JS Pomerantz re On the Rocks/Judgment Pursuant to Confession	0.10	305.00	\$30.50
07/24/2015	BDD	LN	Call with JS Pomerantz re On the Rocks/Judgment Pursuant to Confession	0.20	305.00	\$61.00
07/24/2015	BDD	LN	Email to M. Bove and JS Pomerantz re Judgment Pursuant to Confession (On the Rocks settlement)	0.10	305.00	\$30.50
07/27/2015	BDD	LN	Call with JS Pomerantz and M. Bove re Judgment Pursuant to Confession (On the Rocks settlement)	0.20	305.00	\$61.00
07/27/2015	BDD	LN	Conference with N. DeLeon re Superior Court e-filing	0.10	305.00	\$30.50
07/27/2015	MB	LN	Telephone conference with J. Pomerantz and B. Dassa re On the Rocks confession of judgment package.	0.10	725.00	\$72.50
07/27/2015	JSP	LN	Analysis regarding On The Rocks receivable	0.40	695.00	\$278.00
07/28/2015	BDD	LN	Email to M. Bove re Judgment Pursuant to Confession	0.10	305.00	\$30.50
07/28/2015	BDD	LN	Email to M. Kulick re Judgment Pursuant to Confession (On the Rocks)	0.10	305.00	\$30.50
07/28/2015	BDD	LN	Emails (2) to M. Bove re Judgment Pursuant to Confession (re On the Rocks)	0.20	305.00	\$61.00
07/28/2015	BDD	LN	Confer with M. Kulick (emails re same) re Sup. Ct. filing (Judgment Pursuant to Confession re On the Rocks)	0.30	305.00	\$91.50
07/28/2015	BDD	LN	Coordinate Sup. Ct. filing re Judgment Pursuant to Confession	0.50	305.00	\$152.50
07/28/2015	BDD	LN	Email to M. Bove re exhibits to Settlement Agreement re Confession of Judgment (re On the Rocks)	0.10	305.00	\$30.50
07/28/2015	BDD	LN	Email to JS Pomerantz re Judgment Pursuant to Confession (re On the Rocks)	0.10	305.00	\$30.50
07/28/2015	BDD	LN	Email to M. Kulick re Judgment Pursuant to Confession (re On the Rocks)	0.10	305.00	\$30.50
07/28/2015	MB	LN	Final review of On the Rocks confession of judgment package for filing; email to J. Pomerantz and B. Dassa re comments.	0.30	725.00	\$217.50
07/28/2015	MB	LN	Telephone conference with B. Dassa re filing confession of judgment (OTR).	0.20	725.00	\$145.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/29/2015	BDD	LN	Email to M. Kulick re Judgment Pursuant to Confession (re On the Rocks settlement)	0.10	305.00	\$30.50
07/29/2015	BDD	LN	Email to M. Bove re finalized docs re Judgment Pursuant to Confession	0.10	305.00	\$30.50
07/29/2015	BDD	LN	Email to M. Kulick re finalized docs re Judgment Pursuant to Confession (re On the Rocks)	0.10	305.00	\$30.50
07/29/2015	MB	LN	Review filed version of On the Rocks settlement agreement re B. Dassa questions; email to B. Dassa re instruction filing.	0.40	725.00	\$290.00
07/30/2015	BDD	LN	Email to JS Pomerantz re filed Judgment Pursuant to Confession	0.10	305.00	\$30.50
				<u>11.20</u>		<u>\$6,071.00</u>

Stay Litigation [B140]

07/28/2015	LFC	SL	Review motion for relief from stay and supporting agreements (.3) and draft e-mail memoranda regarding same (.1) (SL)	0.40	875.00	\$350.00
07/29/2015	LFC	SL	Confer with counsel for movant regarding stipulation on relief from stay motion (.1)	0.10	875.00	\$87.50
07/31/2015	FSH	SL	Review relief from stay motion regarding specifics of motion and prepare stipulation to settle the relief motion.	1.50	305.00	\$457.50
07/31/2015	FSH	SL	Review and respond to correspondence from Linda F. Cantor regarding stipulation for relief from stay.	0.10	305.00	\$30.50
				<u>2.10</u>		<u>\$925.50</u>

TOTAL SERVICES FOR THIS MATTER:

\$8,675.50

Pachulski Stang Ziehl & Jones LLP
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Expenses

07/07/2015	FE	59935.00002 FedEx Charges for 07-07-15	8.36
07/07/2015	PO	59935.00002 :Postage Charges for 07-07-15	18.72
07/07/2015	RE	(41 @0.20 PER PG)	8.20
07/07/2015	RE	(522 @0.20 PER PG)	104.40
07/07/2015	RE	(19 @0.20 PER PG)	3.80
07/07/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
07/07/2015	RE2	SCAN/COPY (32 @0.10 PER PG)	3.20
07/07/2015	RE2	SCAN/COPY (32 @0.10 PER PG)	3.20
07/07/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
07/07/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
07/07/2015	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
07/07/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
07/07/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/08/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
07/08/2015	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
07/08/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
07/28/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
07/28/2015	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
07/28/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/28/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20

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07/28/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/28/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
07/29/2015	PO	59935.00002 :Postage Charges for 07-29-15	8.32
07/29/2015	RE	(3 @0.20 PER PG)	0.60
07/29/2015	RE	(220 @0.20 PER PG)	44.00
07/29/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/29/2015	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
07/31/2015	PAC	Pacer - Court Research	10.60

Total Expenses for this Matter

\$237.50

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 07/31/2015

Total Fees	\$8,675.50
Chargeable costs and disbursements	\$237.50
Total Due on Current Invoice.....	\$8,913.00

Outstanding Balance from prior Invoices as of 07/31/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69

Total Amount Due on Current and Prior Invoices	\$178,489.79
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

August 31, 2015

Invoice 110967

Client 59935

Matter 00002

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 08/31/2015

FEES \$3,914.00

EXPENSES \$162.29

TOTAL CURRENT CHARGES **\$4,076.29**

BALANCE FORWARD **\$178,489.79**

TOTAL BALANCE DUE **\$182,566.08**

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	4.30	\$2,795.00
CO	Claims Admin/Objections[B310]	0.60	\$240.00
LN	Litigation (Non-Bankruptcy)	1.20	\$582.00
SL	Stay Litigation [B140]	0.60	\$297.00
		<u>6.70</u>	<u>\$3,914.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	1.20	\$366.00
FSH	Harrison, Felice S.	Paralegal	305.00	0.40	\$122.00
GNB	Brown, Gillian N.	Partner	650.00	4.30	\$2,795.00
JSP	Pomerantz, Jason S.	Counsel	695.00	0.30	\$208.50
LFC	Cantor, Linda F.	Partner	875.00	0.40	\$350.00
MB	Bove, Maria A.	Counsel	725.00	0.10	\$72.50
				<u>6.70</u>	<u>\$3,914.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$7.79
Filing Fee [E112]	\$50.68
Pacer - Court Research	\$13.60
Postage [E108]	\$11.72

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$49.00
Reproduction/ Scan Copy	\$29.50
	<hr/>
	\$162.29

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
08/20/2015	GNB	AA	Office conference with Linda F. Cantor regarding Rule 2004 motion directed to Marc One and Kevin Lipton.	0.20	650.00	\$130.00
08/26/2015	GNB	AA	Draft Rule 2004 notice of motion and motion regarding Marc One and Kevin Lipton Fine Coins, all supporting papers, and proposed order thereon.	3.20	650.00	\$2,080.00
08/27/2015	GNB	AA	Revise and edit Rule 2004 motion and associated papers directed to Marc One and Kevin Lipton Rare Coins (.8); Office conference with Linda F. Cantor regarding same (.1).	0.90	650.00	\$585.00
				4.30		\$2,795.00
Claims Admin/Objections[B310]						
08/25/2015	BDD	CO	Email to JS Pomerantz re judgment pursuant to confession	0.10	305.00	\$30.50
08/25/2015	BDD	CO	Conference with JS Pomerantz re Judgment Pursuant to Confession	0.10	305.00	\$30.50
08/25/2015	BDD	CO	Email to M. Kulick re obtaining certified copy of judgment pursuant to confession	0.10	305.00	\$30.50
08/26/2015	BDD	CO	Email to M. Kulick re certified copy of confession of judgment	0.10	305.00	\$30.50
08/26/2015	BDD	CO	Email to JS Pomerantz re certified copy of confession of judgment	0.10	305.00	\$30.50
08/27/2015	LFC	CO	Review motion to allow Seward to file late claim and underlying claim support (.2) and e-mail memos with Trustee regarding same	0.10	875.00	\$87.50
				0.60		\$240.00
Litigation (Non-Bankruptcy)						
08/05/2015	BDD	LN	Email to N. Troszak re Judgment Pursuant to Confession (re On the Rocks settlement)	0.10	305.00	\$30.50
08/05/2015	BDD	LN	Email to M. Kulick re conformed copy of Judgment Pursuant to Confession (re On the Rocks)	0.10	305.00	\$30.50
08/05/2015	BDD	LN	Email to M. Bove re Judgment Pursuant to Confession (re On the Rocks Settlement)	0.10	305.00	\$30.50
08/05/2015	BDD	LN	Email to JS Pomerantz re On the Rocks Judgment Pursuant to Confession	0.10	305.00	\$30.50
08/05/2015	JSP	LN	Correspondence to/from T. Neilson regarding On The Rocks and Marc Numeric	0.30	695.00	\$208.50
08/06/2015	BDD	LN	Email to M. Kulick re entered judgment pursuant to confession (re On the Rocks settlement)	0.10	305.00	\$30.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/06/2015	BDD	LN	Email to M. Kulick re service of judgment pursuant to confession (re On the Rocks settlement)	0.10	305.00	\$30.50
08/06/2015	BDD	LN	Email to JS Pomerantz and M. Bove re Judgment Pursuant to Confession, confession of judgment, etc. (re On the Rocks settlement)	0.10	305.00	\$30.50
08/06/2015	MB	LN	Review confession of judgment package.	0.10	725.00	\$72.50
08/10/2015	LFC	LN	Telephone call to Dick Spencer re The Tulving Company litigation status	0.10	875.00	\$87.50
				<u>1.20</u>		<u>\$582.00</u>

Stay Litigation [B140]

08/04/2015	FSH	SL	Prepare correspondence to Harlene Miller with stipulation and review response with executed signature.	0.20	305.00	\$61.00
08/04/2015	FSH	SL	Attend to filing and service of Stipulation regarding Relief from Stay.	0.20	305.00	\$61.00
08/04/2015	LFC	SL	Review and revise stipulation for relief from stay (.2)	0.20	875.00	\$175.00
				<u>0.60</u>		<u>\$297.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$3,914.00

Pachulski Stang Ziehl & Jones LLP
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Expenses

08/04/2015	FE	59935.00002 FedEx Charges for 08-04-15	7.79
08/04/2015	PO	59935.00002 :Postage Charges for 08-04-15	2.43
08/04/2015	RE	(25 @0.20 PER PG)	5.00
08/04/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
08/04/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
08/05/2015	FF	Filing Fee [E112] One Legal, JSP	9.95
08/06/2015	PO	59935.00002 :Postage Charges for 08-06-15	8.32
08/06/2015	RE	(96 @0.20 PER PG)	19.20
08/06/2015	RE	(124 @0.20 PER PG)	24.80
08/06/2015	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
08/06/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
08/06/2015	RE2	SCAN/COPY (32 @0.10 PER PG)	3.20
08/12/2015	FF	Filing Fee [E112] One Legal, JSP	40.73
08/21/2015	PO	59935.00002 :Postage Charges for 08-21-15	0.97
08/26/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
08/26/2015	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
08/26/2015	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
08/27/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/27/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/27/2015	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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08/27/2015	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
08/27/2015	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
08/27/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/27/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/27/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/27/2015	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
08/27/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/31/2015	PAC	Pacer - Court Research	13.60

Total Expenses for this Matter

\$162.29

Pachulski Stang Ziehl & Jones LLP
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59935 00002

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Invoice 110967
August 31, 2015

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 08/31/2015

Total Fees	\$3,914.00
Chargeable costs and disbursements	\$162.29
Total Due on Current Invoice.....	\$4,076.29

Outstanding Balance from prior Invoices as of 08/31/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00

Total Amount Due on Current and Prior Invoices	\$182,566.08
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

September 30, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 111164
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 09/30/2015

FEES	\$15,517.00
EXPENSES	\$529.28
TOTAL CURRENT CHARGES	\$16,046.28
BALANCE FORWARD	\$182,566.08
TOTAL BALANCE DUE	\$198,612.36

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	3.10	\$2,690.00
AD	Asset Disposition [B130]	1.70	\$1,487.50
BL	Bankruptcy Litigation [L430]	8.70	\$4,564.50
CO	Claims Admin/Objections[B310]	5.90	\$4,062.50
LN	Litigation (Non-Bankruptcy)	3.10	\$2,712.50
		<u>22.50</u>	<u>\$15,517.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	4.50	\$1,372.50
GNB	Brown, Gillian N.	Partner	650.00	0.10	\$65.00
JSP	Pomerantz, Jason S.	Counsel	695.00	2.10	\$1,459.50
LAF	Forrester, Leslie A.	Other	325.00	2.00	\$650.00
LFC	Cantor, Linda F.	Partner	875.00	11.70	\$10,237.50
SJK	Kahn, Steven J.	Counsel	825.00	2.10	\$1,732.50
				<u>22.50</u>	<u>\$15,517.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$8.20
Legal Vision Atty Mess Service	\$242.35
Pacer - Court Research	\$8.70
Postage [E108]	\$7.05

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$41.80
Reproduction/ Scan Copy	\$10.50
Westlaw - Legal Research [E106]	\$210.68
	<hr/>
	\$529.28

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
09/01/2015	LFC	AA	Review status of pending matters / asset analysis and recovery (.3)(AA)	0.30	875.00	\$262.50
09/09/2015	LFC	AA	Review and revise 2004 Motion for Marc One including declarations and meet and confer matters (1.2)(AA)	1.20	875.00	\$1,050.00
09/09/2015	GNB	AA	(Marc One) Email with Linda F. Cantor regarding exhibits to declarations in support of Rule 2004 motion.	0.10	650.00	\$65.00
09/16/2015	LFC	AA	Review and revise 2004 Motion (.2)(AA)	0.20	875.00	\$175.00
09/17/2015	LFC	AA	Review documents relating to Marc One and prepare correspondence to criminal counsel and Marc One counsel re: same (.4) (AA)	0.40	875.00	\$350.00
09/17/2015	LFC	AA	Review e-mail memos and valuations regarding grading and allocations of coin values (.3)(AA)	0.30	875.00	\$262.50
09/21/2015	LFC	AA	Prepare for (.2) and conference call with Armen Vartian regarding Mark One documents and discovery matters / meet and confer conference (.3)(AA) and draft email memo regarding same (.1)(AA)	0.60	875.00	\$525.00
				3.10		\$2,690.00

Asset Disposition [B130]						
09/09/2015	LFC	AD	Review and Revise Great American undertaking agreement (.4)(.2)(AD) and e-mail memos regarding same (.1)(AD)	0.70	875.00	\$612.50
09/09/2015	LFC	AD	Review Ombudsman report and sale motion re: Great American undertaking provisions (.3)(AD)	0.30	875.00	\$262.50
09/15/2015	LFC	AD	Review final version of Great American undertaking agreement (.1)	0.10	875.00	\$87.50
09/16/2015	LFC	AD	Telephone conference with Todd Neilson regarding disposition of coins pursuant to Coordination Agreement with DOJ (.6)(AD)	0.60	875.00	\$525.00
				1.70		\$1,487.50

Bankruptcy Litigation [L430]						
09/01/2015	JSP	BL	Analysis regarding On the Rocks judgment and enforcing same	0.70	695.00	\$486.50
09/02/2015	SJK	BL	Conference with B. Dassa regarding Abstract and JLPP confusion.	0.20	825.00	\$165.00
09/02/2015	SJK	BL	Research issues and prepare forms for completion.	1.00	825.00	\$825.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/02/2015	SJK	BL	Conference with B. Dassa regarding Abstract, JLPP issues, required information.	0.30	825.00	\$247.50
09/02/2015	JSP	BL	Confer with T. Neilson regarding On The Rocks	0.20	695.00	\$139.00
09/02/2015	BDD	BL	Email to S. Kahn re Abstract of Judgment/Notice of Judgment Lien re On the Rocks (.10); conference with S. Kahn re same (.20)	0.30	305.00	\$91.50
09/02/2015	BDD	BL	Email to S. Kahn re Abstract of Judgment/Notice of Judgment Lien (re On the Rocks)	0.10	305.00	\$30.50
09/02/2015	BDD	BL	Email to JS Pomerantz re Abstract of Judgment/Notice of Judgment Lien (re On the Rocks)	0.20	305.00	\$61.00
09/02/2015	BDD	BL	Email to JS Pomerantz re Abstract of Judgment (re On the Rocks)	0.10	305.00	\$30.50
09/03/2015	SJK	BL	Conference with B. Dassa and memo to J. Pomerantz regarding Abstract requirements.	0.20	825.00	\$165.00
09/03/2015	JSP	BL	Attention to issues regarding enforcement of On The Rocks judgment	0.60	695.00	\$417.00
09/03/2015	BDD	BL	Email to JS Pomerantz re Abstract of Judgment/Notice of Judgment Lien (re On the Rocks)	0.10	305.00	\$30.50
09/03/2015	BDD	BL	Email to JS Pomerantz re On the Rocks Abstract of Judgment/Notice of Judgment Lien	0.10	305.00	\$30.50
09/03/2015	BDD	BL	Preparation of Abstract of Judgment/Notice of Judgment Lien re On the Rocks	1.20	305.00	\$366.00
09/03/2015	BDD	BL	Email to M. Kulick re Abstract of Judgment (re On the Rocks)	0.10	305.00	\$30.50
09/03/2015	BDD	BL	Discussions (several) with S. Kahn re Abstract of Judgment/Notice of Judgment Lien	0.20	305.00	\$61.00
09/03/2015	BDD	BL	Email to M. Kulick re Notice of Judgment Lien (re On the Rocks)	0.10	305.00	\$30.50
09/03/2015	BDD	BL	Email to JS Pomerantz and S. Kahn re Abstract of Judgment/Notice of Judgment Lien (re On the Rocks)	0.10	305.00	\$30.50
09/03/2015	BDD	BL	Email to S. Kahn re Abstract of Judgment/Notice of Judgment Lien (re On the Rocks settlement)	0.20	305.00	\$61.00
09/03/2015	BDD	BL	Revisions to Notice of Judgment Lien per S. Kahn comments (.30); email to S. Kahn re same (.10)	0.40	305.00	\$122.00
09/04/2015	SJK	BL	Review and revise Abstract and JPPL lien and memo to B. Dassa regarding same and Partial Satisfaction.	0.40	825.00	\$330.00
09/04/2015	BDD	BL	Email to JS Pomerantz re Abstract of Judgment/Notice of Judgment Lien re On the Rocks	0.10	305.00	\$30.50
09/04/2015	BDD	BL	Email to S. Kahn re Acknowledgment of	0.10	305.00	\$30.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			Satisfaction of Judgment			
09/08/2015	JSP	BL	Analysis regarding enforcement of judgment - On The Rocks	0.60	695.00	\$417.00
09/08/2015	BDD	BL	Revisions to Abstract of Judgment and Notice of Judgment Lien per S. Kahn comments (.20); email to JS Pomerantz re same (.10)	0.30	305.00	\$91.50
09/09/2015	BDD	BL	Email to JS Pomerantz re On the Rocks abstract/notice of judgment lien	0.10	305.00	\$30.50
09/09/2015	BDD	BL	Email to D. Hinojosa re Abstract of Judgment/Notice of Judgment Lien	0.10	305.00	\$30.50
09/28/2015	BDD	BL	Conference with JS Pomerantz re Abstract of Judgment/Notice of Judgment Lien	0.10	305.00	\$30.50
09/29/2015	BDD	BL	Conf with S. Kahn re Abstract of Judgment (re On the Rocks)	0.10	305.00	\$30.50
09/29/2015	BDD	BL	Email to L. Culley at Parasec re Notice of Judgment Lien	0.10	305.00	\$30.50
09/29/2015	BDD	BL	Conference with S. Kahn re Abstract of Judgment (re On the Rocks)	0.20	305.00	\$61.00
09/29/2015	BDD	BL	Email to JS Pomerantz re Abstract of Judgment (re On the Rocks)	0.10	305.00	\$30.50
				8.70		\$4,564.50

Claims Admin/Objections[B310]

09/17/2015	LAF	CO	Legal research re: in kind under Chapter 7 distribution.	2.00	325.00	\$650.00
09/17/2015	LFC	CO	Further research and review issues relating to distributions in kind under chapter 7 (1.5) (CO)	1.50	875.00	\$1,312.50
09/17/2015	LFC	CO	Review cases regarding bankruptcy code section 704 and section 326 (.4) and draft memorandum to Trustee regarding legal issues (.4)(CO)	0.80	875.00	\$700.00
09/18/2015	LFC	CO	Confer with Trustee (.2); Prepare for (.1) and conference call with Trustee, BRG professionals and counsel for DOJ re: creditor distribution plan under Coordination Agreement (.7)(CO)	1.00	875.00	\$875.00
09/18/2015	LFC	CO	Draft stipulation to extend deadline to file liquidation plan pursuant to Coordination Agreement order requirements (.3) and draft order thereon (.1)(CO)	0.40	875.00	\$350.00
09/21/2015	LFC	CO	Finalize Stipulation with DOJ re: extension of time to file liquidation plan for filing and order thereon (.2)(CO)	0.20	875.00	\$175.00
				5.90		\$4,062.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Litigation (Non-Bankruptcy)						
09/15/2015	LFC	LN	Review CFTC lawsuit and consider bankruptcy implications and interface with the coordination agreement (.5)(LN)	0.50	875.00	\$437.50
09/16/2015	LFC	LN	Research and review case law regarding chapter 7 distributions in kind (1.0)(CO)	1.00	875.00	\$875.00
09/16/2015	LFC	LN	Review summons from U.S. Commodity Commission and Coordination Agreement and consider bankruptcy issues (.5)(CO)	0.50	875.00	\$437.50
09/24/2015	LFC	LN	Review debtor comments (.1) and draft correspondence regarding CFTC complaint and issues for The Tulving Company (.2)(LN)	0.30	875.00	\$262.50
09/28/2015	LFC	LN	Conference call with counsel for CFTC regarding Complaint and Consent Order provisions (.8)(LN)	0.80	875.00	\$700.00
				<hr/> 3.10		<hr/> \$2,712.50
TOTAL SERVICES FOR THIS MATTER:						\$15,517.00

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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Expenses

08/25/2015	LV	Legal Vision Atty/Mess. Service- Inv. 37688, Santa Ana Superior Court, M. Kulick	242.35
09/03/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/03/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
09/04/2015	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
09/09/2015	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
09/16/2015	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
09/17/2015	WL	59935.00002 Westlaw Charges for 09-17-15	178.25
09/18/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
09/18/2015	WL	59935.00002 Westlaw Charges for 09-18-15	32.43
09/21/2015	FE	59935.00002 FedEx Charges for 09-21-15	8.20
09/21/2015	PO	59935.00002 :Postage Charges for 09-21-15	7.05
09/21/2015	RE	(80 @0.20 PER PG)	16.00
09/21/2015	RE	(19 @0.20 PER PG)	3.80
09/21/2015	RE	(110 @0.20 PER PG)	22.00
09/21/2015	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
09/21/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/21/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/21/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/21/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/29/2015	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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09/29/2015	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
09/30/2015	PAC	Pacer - Court Research	8.70
Total Expenses for this Matter			\$529.28

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 09/30/2015

Total Fees	\$15,517.00
Chargeable costs and disbursements	\$529.28
Total Due on Current Invoice.....	\$16,046.28

Outstanding Balance from prior Invoices as of 09/30/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29

Total Amount Due on Current and Prior Invoices	\$198,612.36
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

October 31, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 111448

Client 59935

Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 10/31/2015

FEES \$4,224.50

EXPENSES \$203.68

TOTAL CURRENT CHARGES **\$4,428.18**

BALANCE FORWARD **\$198,612.36**

TOTAL BALANCE DUE **\$203,040.54**

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	0.30	\$262.50
BL	Bankruptcy Litigation [L430]	3.10	\$1,530.50
CO	Claims Admin/Objections[B310]	1.60	\$944.00
LN	Litigation (Non-Bankruptcy)	1.70	\$1,487.50
		<u>6.70</u>	<u>\$4,224.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	2.60	\$793.00
JSP	Pomerantz, Jason S.	Counsel	695.00	0.70	\$486.50
LFC	Cantor, Linda F.	Partner	875.00	2.80	\$2,450.00
SJK	Kahn, Steven J.	Counsel	825.00	0.60	\$495.00
				<u>6.70</u>	<u>\$4,224.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Filing Fee [E112]	\$9.95
Legal Vision Atty Mess Service	\$180.00
Postage [E108]	\$0.93
Reproduction Expense [E101]	\$3.60
Reproduction/ Scan Copy	\$9.20

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
	<hr/>
	\$203.68

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
10/07/2015	LFC	AA	Review correspondence and documents from Marc One counsel re: Presidential Error Coins in response to Trustee's financial advisors inquiries (.3) (AA)	0.30	875.00	\$262.50
				0.30		\$262.50
Bankruptcy Litigation [L430]						
10/06/2015	BDD	BL	Email to S. Kahn re abstracts (On the Rocks)	0.10	305.00	\$30.50
10/06/2015	BDD	BL	Conference with S. Kahn re On the Rocks settlement and recordation of abstracts	0.20	305.00	\$61.00
10/06/2015	BDD	BL	Confer with JS Pomerantz re abstracts of judgment (On the Rocks)	0.20	305.00	\$61.00
10/13/2015	BDD	BL	Email to M. Kulick re filed abstracts of judgment (re On the Rocks)	0.10	305.00	\$30.50
10/13/2015	BDD	BL	Email to JS Pomerantz re abstracts of judgment (On the Rocks)	0.10	305.00	\$30.50
10/14/2015	BDD	BL	Email to L. Culley at Parasec re Notice of Judgment Lien (re On the Rocks)	0.10	305.00	\$30.50
10/20/2015	SJK	BL	Review court notice regarding abstracts and memo to B. Dassa regarding same.	0.20	825.00	\$165.00
10/20/2015	SJK	BL	Conference with B. Dassa regarding revisions to abstracts, review same and issuance of protocol.	0.20	825.00	\$165.00
10/20/2015	SJK	BL	Research Sloan & Halpin on-line.	0.20	825.00	\$165.00
10/20/2015	BDD	BL	Conference with S. Kahn re abstract of judgment (re On the Rocks)	0.20	305.00	\$61.00
10/20/2015	BDD	BL	Conference with M. Kulick re On the Rocks abstract of judgment	0.10	305.00	\$30.50
10/20/2015	BDD	BL	Email to S. Kahn re Abstract of Judgment (re On the Rocks)	0.10	305.00	\$30.50
10/20/2015	BDD	BL	Email to JS Pomerantz re abstract of judgment (re On the Rocks)	0.10	305.00	\$30.50
10/20/2015	BDD	BL	Email to JS Pomerantz re abstract of judgment (re On the Rocks)	0.10	305.00	\$30.50
10/20/2015	BDD	BL	Email to D. Hinojosa re abstract of judgment (re On the Rocks)	0.10	305.00	\$30.50
10/26/2015	JSP	BL	Strategize regarding On The Rocks	0.70	695.00	\$486.50
10/26/2015	BDD	BL	Edits to Abstract of Judgment (re On the Rocks)	0.10	305.00	\$30.50
10/26/2015	BDD	BL	Conference with M. Kulick re Abstract of Judgment (On the Rocks)	0.10	305.00	\$30.50
10/29/2015	BDD	BL	Email to M. Kulick re Abstract of Judgment (re On	0.10	305.00	\$30.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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October 31, 2015

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
the Rocks)				<u>3.10</u>		<u>\$1,530.50</u>
Claims Admin/Objections[B310]						
07/07/2015	BDD	CO	Email to M. Bove re Confession of Judgment (re On the Rocks)	0.10	305.00	\$30.50
09/08/2015	BDD	CO	Email to N. Brown and D. Hinojosa re Abstract of Judgment/Notice of Judgment Lien	0.10	305.00	\$30.50
10/01/2015	LFC	CO	Review objectionable claims and summary of claim objections (.4)	0.40	875.00	\$350.00
10/01/2015	BDD	CO	Email to L. Cantor re claim objections	0.10	305.00	\$30.50
10/05/2015	BDD	CO	Email to L. Cantor re claim objections	0.10	305.00	\$30.50
10/21/2015	LFC	CO	Review collateral disposition accounting correspondence (.1)	0.10	875.00	\$87.50
10/26/2015	LFC	CO	Confer with paralegal and review claim matters (.3)(CO)	0.30	875.00	\$262.50
10/26/2015	BDD	CO	Email to L. Cantor re claim objections	0.10	305.00	\$30.50
10/26/2015	BDD	CO	Email to M. Kulick re claim objections	0.10	305.00	\$30.50
10/26/2015	BDD	CO	Meeting with L. Cantor re omnibus claim objections	0.20	305.00	\$61.00
				<u>1.60</u>		<u>\$944.00</u>
Litigation (Non-Bankruptcy)						
10/05/2015	LFC	LN	Review and mark-up consent order with USCFTC (.5) and confer with Todd Neilson re same (.1)(LN)	0.60	875.00	\$525.00
10/06/2015	LFC	LN	Finalize revised Consent Order and e-mail memo regarding same (.3)(LN)	0.30	875.00	\$262.50
10/06/2015	LFC	LN	Telephone conference with CFTC counsel regarding Consent Order (.2)(LN)	0.20	875.00	\$175.00
10/06/2015	LFC	LN	Review form of consent order provided by CFTC (.1)(LN)	0.10	875.00	\$87.50
10/27/2015	LFC	LN	Review form of Consent Agreement in anticipation for call with CFTC counsel (.3)(LN)	0.30	875.00	\$262.50
10/28/2015	LFC	LN	Telephone conference with counsel for CFTC re: Consent Order (.2)(LN)	0.20	875.00	\$175.00
				<u>1.70</u>		<u>\$1,487.50</u>
TOTAL SERVICES FOR THIS MATTER:						\$4,224.50

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Expenses

10/01/2015	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
10/02/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
10/06/2015	RE	(18 @0.20 PER PG)	3.60
10/06/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
10/06/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/06/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
10/06/2015	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
10/12/2015	LV	Legal Vision Atty/Mess. Service- Inv. 38350, Orange County Superior Court, BDD	180.00
10/20/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
10/21/2015	PO	59935.00002 :Postage Charges for 10-21-15	0.93
10/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/22/2015	FF	Filing Fee [E112] One Legal, JSP	9.95
10/26/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

Total Expenses for this Matter

\$203.68

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 10/31/2015

Total Fees	\$4,224.50
Chargeable costs and disbursements	\$203.68
Total Due on Current Invoice.....	\$4,428.18

Outstanding Balance from prior Invoices as of 10/31/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28

Total Amount Due on Current and Prior Invoices	\$203,040.54
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

November 30, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 112275

Client 59935

Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 11/30/2015

FEES	\$51,790.50
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EXPENSES	\$2,281.73
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TOTAL CURRENT CHARGES	\$54,072.23
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BALANCE FORWARD	\$203,040.54
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TOTAL BALANCE DUE	\$257,112.77
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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	14.80	\$11,319.00
AD	Asset Disposition [B130]	27.20	\$21,729.00
BL	Bankruptcy Litigation [L430]	0.20	\$165.00
BO	Business Operations	2.00	\$610.00
CA	Case Administration [B110]	1.40	\$622.00
CO	Claims Admin/Objections[B310]	28.30	\$9,852.50
LN	Litigation (Non-Bankruptcy)	9.20	\$7,462.50
RPO	Ret. of Prof./Other	0.10	\$30.50
		<u>83.20</u>	<u>\$51,790.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	32.10	\$9,790.50
CHM	Mackle, Cia H.	Counsel	525.00	3.80	\$1,995.00
IAWN	Nasatir, Iain A. W.	Partner	850.00	0.70	\$595.00
JKH	Hunter, James K. T.	Counsel	825.00	1.90	\$1,567.50
JSP	Pomerantz, Jason S.	Counsel	695.00	7.00	\$4,865.00
LFC	Cantor, Linda F.	Partner	875.00	37.50	\$32,812.50
SJK	Kahn, Steven J.	Counsel	825.00	0.20	\$165.00
				<u>83.20</u>	<u>\$51,790.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$3.39
Federal Express [E108]	\$82.60
Filing Fee [E112]	\$173.50

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Lexis/Nexis- Legal Research [E	\$36.71
Legal Vision Atty Mess Service	\$152.97
Outside Services	\$35.60
Pacer - Court Research	\$83.90
Postage [E108]	\$37.07
Reproduction Expense [E101]	\$137.80
Reproduction/ Scan Copy	\$112.10
Transcript [E116]	\$18.00
Westlaw - Legal Research [E106	\$1,408.09
	<hr/> \$2,281.73

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
11/03/2015	LFC	AA	Meeting with Beth Dassa re: pending matters in preparation of meeting with Trustee and BRG (.3)(AA)	0.30	875.00	\$262.50
11/03/2015	LFC	AA	Meeting with Trustee and BRG re: asset analysis and disbursement matters (1.3)(AA)	1.30	875.00	\$1,137.50
11/03/2015	LFC	AA	Follow-up meeting with Beth Dassa re: disbursement motion and coordination agreement implementation (.5)(AA)	0.50	875.00	\$437.50
11/03/2015	BDD	AA	Research court info re filed abstract (.20); email to S. Kahn re same	0.30	305.00	\$91.50
11/04/2015	SJK	AA	Review abstract issuance report and memo to B. Dassa regarding execution.	0.20	825.00	\$165.00
11/04/2015	LFC	AA	Review On the Rocks filing matters (.2)(AA)	0.20	875.00	\$175.00
11/04/2015	JSP	AA	Analysis regarding On the Rocks and possible collection methods, including receivership	0.80	695.00	\$556.00
11/04/2015	BDD	AA	Email to S. Kahn re filed abstract of judgment (re On the Rocks)	0.10	305.00	\$30.50
11/04/2015	BDD	AA	Email to M. Kulick re filed abstract (On the Rocks)	0.10	305.00	\$30.50
11/04/2015	BDD	AA	Email to M. Kulick re filed abstract (re On the Rocks)	0.10	305.00	\$30.50
11/04/2015	BDD	AA	Email to M. Kulick re abstract of judgment (On the Rocks)	0.10	305.00	\$30.50
11/05/2015	BDD	AA	Email to JS Pomerantz re recording of abstracts (re On the Rocks)	0.10	305.00	\$30.50
11/06/2015	BDD	AA	Email to JS Pomerantz re recording of abstracts	0.10	305.00	\$30.50
11/09/2015	LFC	AA	Draft correspondence re: further document requests to Marc One. (.3)	0.30	875.00	\$262.50
11/09/2015	BDD	AA	Email to M. Kulick re recorded abstracts	0.10	305.00	\$30.50
11/09/2015	BDD	AA	Email to S. Kahn re recordation of abstracts	0.10	305.00	\$30.50
11/09/2015	BDD	AA	Email to M. Kulick re recordation of abstracts	0.10	305.00	\$30.50
11/09/2015	BDD	AA	Email to M. Kulick re abstract recording costs	0.10	305.00	\$30.50
11/11/2015	JSP	AA	Analysis regarding possible receiver for On The Rocks	0.70	695.00	\$486.50
11/12/2015	LFC	AA	Review state court receiver and other post-judgment collection remedies (.6)(AA)	0.60	875.00	\$525.00
11/12/2015	LFC	AA	Review outstanding issues and draft correspondence to Armen Vartian re: additional information requests (.3)(AA)	0.30	875.00	\$262.50
11/12/2015	BDD	AA	Email to JS Pomerantz re recording of abstracts	0.10	305.00	\$30.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/15/2015	LFC	AA	Research and analysis regarding post-judgment remedies and receivership matters (1.4)(AA)	1.40	875.00	\$1,225.00
11/16/2015	LFC	AA	Call to discuss On the Rocks post-judgment remedies (.2)(AA)	0.20	875.00	\$175.00
11/16/2015	JSP	AA	Analysis regarding collection on judgment in preparation for call with Trustee regarding same	0.80	695.00	\$556.00
11/19/2015	JKH	AA	Emails from, office conference with Linda F. Cantor regarding background, Seyller 2004 exam.	0.40	825.00	\$330.00
11/19/2015	LFC	AA	Telephone conferences with Jason S Pomerantz re: On the Rocks collection matters (.2)(AA)	0.20	875.00	\$175.00
11/19/2015	LFC	AA	Conference call with Jason S Pomerantz and Todd Neilson regarding On the Rocks and Proposal for Liquidation of coins (.5)(AA)	0.50	875.00	\$437.50
11/19/2015	LFC	AA	Review information regarding Gugasian and Seyller (AA) (.2)	0.20	875.00	\$175.00
11/19/2015	LFC	AA	Meeting with Jim Hunter regarding Seyller deposition matters (.3)(AA)	0.30	875.00	\$262.50
11/19/2015	JSP	AA	Prepare for (.6) and participate in (.3) conference call with T. Neilson regarding collection options	0.90	695.00	\$625.50
11/20/2015	JKH	AA	Conference call with Linda F. Cantor, Nicholas Troszak and David Judd regarding Seyller examination and telephone conference with Seyller.	0.30	825.00	\$247.50
11/23/2015	JKH	AA	Emails, telephone conferences with Seyller, Troszak regarding 2004 exam and emails, office conferences with Mary de leon regarding arrangements for same.	0.70	825.00	\$577.50
11/24/2015	LFC	AA	Confer with Jim Hunter re: examination of Seyller (.2)	0.20	875.00	\$175.00
11/24/2015	JKH	AA	Email Seyller regarding deposition stipulation, location and make arrangements for same.	0.30	825.00	\$247.50
11/25/2015	LFC	AA	Research re: constructive distributions for motion to approve Trustee Proposal (.4)(AA)	0.40	875.00	\$350.00
11/25/2015	LFC	AA	Review auction bids and creditor list and claim objection matters (.5)(AA)	0.50	875.00	\$437.50
11/30/2015	JSP	AA	Analysis regarding keeper, turnover order - On The Rocks	0.90	695.00	\$625.50
				14.80		\$11,319.00

Asset Disposition [B130]

11/03/2015	LFC	AD	Review correspondence re: disposition of coins and sale issues (.2)(AD)	0.20	875.00	\$175.00
11/05/2015	BDD	AD	Preparation of trustee disbursement motion (1.20); email to L. Cantor re same (.10)	1.30	305.00	\$396.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/11/2015	LFC	AD	Review updates re: coin liquidation proposal (.1)(AD)	0.10	875.00	\$87.50
11/16/2015	LFC	AD	Review Trustee's Proposal for distribution of coins and outline issues (.5)	0.50	875.00	\$437.50
11/17/2015	LFC	AD	Draft, review and revise disbursement motion (.7)(.1)(AD)	0.80	875.00	\$700.00
11/17/2015	LFC	AD	Review and outline questions/issues re: Trustee proposal to liquidate coins and correspondence re: same (.3)(AD)	0.30	875.00	\$262.50
11/18/2015	LFC	AD	Tulving Draft Motion to approve Proposal for Liquidation and Disbursement of Assets per Coordination Agreement (2.5); Research legal issues in support of memorandum (1.7); revise memorandum of points and authorities re: motion to approve Liquidation Proposal (1.3)	5.50	875.00	\$4,812.50
11/19/2015	LFC	AD	Draft stipulation to extend time for filing final list and proposal, order thereon and e-mail memos regarding same (.3)(AA)	0.30	875.00	\$262.50
11/19/2015	LFC	AD	Review comments and draft revisions to motion to approve trustee proposal for liquidation of coins (1.5)(AA)	1.50	875.00	\$1,312.50
11/20/2015	LFC	AD	Review legal authorities in support of Trustee proposal to disburse assets and sale proceeds (.3)(AA)	0.30	875.00	\$262.50
11/20/2015	LFC	AD	Review points and authorities for distributions and payments in kind (.8)(AA)	0.80	875.00	\$700.00
11/20/2015	LFC	AD	Review motion to approve proposal (.5)(AA)	0.50	875.00	\$437.50
11/20/2015	CHM	AD	Legal research re liquidation and distribution of property; email L. Cantor re same.	3.30	525.00	\$1,732.50
11/20/2015	CHM	AD	Draft riders to argument section for authority to distribute property.	0.50	525.00	\$262.50
11/27/2015	LFC	AD	Research legal issues and revise motion to approve Plan for implementing coordination agreement (2.5)(AA)	2.50	875.00	\$2,187.50
11/27/2015	LFC	AD	Research "constructive disbursement" issues (1.2)(AD)	1.20	875.00	\$1,050.00
11/28/2015	LFC	AD	Revise motion to approve Coordination Agreement proposal (1.4)(AD)	1.40	875.00	\$1,225.00
11/29/2015	LFC	AD	Revise and finalize motion to approve coordination agreement proposal (1.5)(AD)	1.50	875.00	\$1,312.50
11/30/2015	LFC	AD	Review comments to motion to approve Proposal and draft revised motion (4.7)(AD)	4.70	875.00	\$4,112.50
				27.20		\$21,729.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bankruptcy Litigation [L430]						
11/26/2015	JKH	BL	Emails from, to Seyller regarding deposition confirmation.	0.10	825.00	\$82.50
11/30/2015	JKH	BL	Emails from, to Mary de Leon regarding Seyller deposition.	0.10	825.00	\$82.50
				0.20		\$165.00

Business Operations						
11/17/2015	BDD	BO	Email to L. Cantor re trustee disbursement motion	0.10	305.00	\$30.50
11/17/2015	BDD	BO	Email to N. Troszak re funds held in estate	0.10	305.00	\$30.50
11/17/2015	BDD	BO	Revisions to trustee disbursement motion (.30); email to L. Cantor re same (.10)	0.40	305.00	\$122.00
11/17/2015	BDD	BO	Email to L. Cantor re additional disbursements for storage of records, bond, etc. (re trustee disbursement motion)	0.10	305.00	\$30.50
11/17/2015	BDD	BO	Further revisions to trustee disbursement motion per L. Cantor comments (.20); email to L. Cantor re same (.10)	0.30	305.00	\$91.50
11/17/2015	BDD	BO	Email to N. Troszak re revised trustee disbursement motion	0.10	305.00	\$30.50
11/17/2015	BDD	BO	Email to M. Kulick re trustee disbursement motion	0.10	305.00	\$30.50
11/17/2015	BDD	BO	Email to L. Cantor re revised trustee disbursement motion	0.10	305.00	\$30.50
11/17/2015	BDD	BO	Email to T. Neilson re trustee disbursement motion	0.10	305.00	\$30.50
11/18/2015	BDD	BO	Email to L. Cantor re order on trustee disbursement motion	0.10	305.00	\$30.50
11/18/2015	BDD	BO	Preparation of order on trustee disbursement motion (.20); email to L. Cantor re same (.10)	0.30	305.00	\$91.50
11/18/2015	BDD	BO	Email to L. Cantor re trustee disbursement motion	0.10	305.00	\$30.50
11/18/2015	BDD	BO	Email to M. Kulick re trustee disbursement motion	0.10	305.00	\$30.50
				2.00		\$610.00

Case Administration [B110]						
11/03/2015	JSP	CA	Participate in meeting with Trustee to discuss case issues, including liquidating various assets	0.50	695.00	\$347.50
11/04/2015	BDD	CA	Review docket re critical dates (.20); update critical dates memo (.10); email to L. Cantor re updated critical dates memo (.10)	0.40	305.00	\$122.00
11/16/2015	BDD	CA	Email to L. Cantor re trustee disbursement motion	0.10	305.00	\$30.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/16/2015	BDD	CA	Email to N. Troszak re trustee disbursement motion	0.10	305.00	\$30.50
11/18/2015	BDD	CA	Review Judge Smith's self calendaring procedures and available hearing dates (.20); email to L. Cantor re same (.10)	0.30	305.00	\$91.50
				1.40		\$622.00

Claims Admin/Objections[B310]

11/02/2015	BDD	CO	Work on omnibus objection to duplicate claims	1.50	305.00	\$457.50
11/02/2015	BDD	CO	Email to L. Cantor re 11/3 in-office meeting (re claims objections, etc.)	0.10	305.00	\$30.50
11/02/2015	BDD	CO	Email to M. Kulick re omnibus claim objections	0.20	305.00	\$61.00
11/02/2015	BDD	CO	Review of all claims that will be subject of omnibus fee hearing	1.30	305.00	\$396.50
11/02/2015	BDD	CO	Conferences (several) with M. Kulick re omnibus claim objections	0.20	305.00	\$61.00
11/03/2015	BDD	CO	Meeting with L. Cantor re claims, disbursement motion, etc.	0.30	305.00	\$91.50
11/03/2015	BDD	CO	Meeting with T. Neilson, L. Cantor, N. Troszak and D. Judd re claims, coin distributions, etc.	1.20	305.00	\$366.00
11/18/2015	BDD	CO	Preparation of omnibus motion to amended/superseded claims (1.8); email to L. Cantor re same (.10)	1.90	305.00	\$579.50
11/19/2015	JSP	CO	Correspondence regarding claim objections	0.30	695.00	\$208.50
11/19/2015	BDD	CO	Email to M. Kulick re exhibits to omnibus objection to amended/superseded claims	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Email to JS Pomerantz re omnibus objection to amended/superseded claims	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Email to D. Hinojosa re omnibus objection to amended/superseded claims	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Review Judge Smith's self calendaring procedures for claim objections (.10); email to L. Cantor re same (.10)	0.20	305.00	\$61.00
11/19/2015	BDD	CO	Preparation of omnibus objection to duplicate claims (1.40); email to JS Pomerantz re same (.10)	1.50	305.00	\$457.50
11/19/2015	BDD	CO	Email to M. Kulick re objections to reclassified claims	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Email to D. Hinojosa re omnibus objection to duplicate claims	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Call to Judge Smith's clerk re hearing on omnibus objection to claims (.10); email to L. Cantor re same (.10)	0.20	305.00	\$61.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/19/2015	BDD	CO	Email to L. Cantor and JS Pomerantz re status update for all claim objections	0.20	305.00	\$61.00
11/19/2015	BDD	CO	Email to N. Troszak re objections to claims (based on no liability by debtor)	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Call with JS Pomerantz re all objections to claims	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Email to JS Pomerantz re Abstract of Judgment and UCC results (re On the Rocks settlement)	0.10	305.00	\$30.50
11/19/2015	BDD	CO	Preparation of 17 objections to claims based on reclassification	4.70	305.00	\$1,433.50
11/19/2015	BDD	CO	Confer with M. Kulick re exhibits to omnibus motion to amended/superseded claims	0.30	305.00	\$91.50
11/20/2015	LFC	CO	Review claim objection matters (.2)(CO)	0.20	875.00	\$175.00
11/20/2015	JSP	CO	Attention to issues regarding claim objections	0.80	695.00	\$556.00
11/20/2015	BDD	CO	Email to N. Troszak re "no liability" claim objections	0.10	305.00	\$30.50
11/21/2015	BDD	CO	Email to L. Cantor re claim objections	0.10	305.00	\$30.50
11/22/2015	BDD	CO	Preparation of objection to claim of Collateral Finance Corporation (Claim 330-2)	1.00	305.00	\$305.00
11/22/2015	BDD	CO	Email to L. Cantor re objection to claims (reduce and allow)	0.10	305.00	\$30.50
11/22/2015	BDD	CO	Email to M. Kulick re "reduce and allow" claims	0.10	305.00	\$30.50
11/22/2015	BDD	CO	Compare/contrast victims list of proposed allowed claims vs. trustee's spreadsheet (reduce and allow claims) (.40); email to L. Cantor re same (.10)	0.50	305.00	\$152.50
11/22/2015	BDD	CO	Preparation of objection to claim (reduce and allow claim 222-2 filed by Catherine J. Taylor)	0.60	305.00	\$183.00
11/22/2015	BDD	CO	Preparation of objection to claim (reduce and allow claim 14-2 filed by Kenneth Stach)	0.40	305.00	\$122.00
11/22/2015	BDD	CO	Preparation of objection to claim (reduce and allow claim 323-1 filed by Michael Rosen)	0.40	305.00	\$122.00
11/23/2015	BDD	CO	Email to N. Troszak re claim objections	0.10	305.00	\$30.50
11/23/2015	BDD	CO	Email to M. Kulick re claim objections	0.10	305.00	\$30.50
11/23/2015	BDD	CO	Email to D. Hinojosa re recorded abstract of judgment (re On the Rocks)	0.10	305.00	\$30.50
11/23/2015	BDD	CO	Call with T. Tina (Judge Smith's clerk) re hearings on multiple claim objections (.10); email to L. Cantor re same (.10)	0.20	305.00	\$61.00
11/23/2015	BDD	CO	Email to M. Kulick re claim objections	0.10	305.00	\$30.50
11/24/2015	LFC	CO	Confer with Beth Dassa regarding claim matters (.2)(.1)	0.30	875.00	\$262.50
11/24/2015	JSP	CO	Review/revise claim objections	1.30	695.00	\$903.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/24/2015	BDD	CO	Meeting with JS Pomerantz re multiple objections to claims	0.30	305.00	\$91.50
11/24/2015	BDD	CO	Review of revised claim objection chartt per N. Troszak (.20); email to N. Troszak re same (.10)	0.30	305.00	\$91.50
11/24/2015	BDD	CO	Email to M. Kulick re 2nd Omnibus Motion for Order Disallowing Claims that Have Been Paid	0.10	305.00	\$30.50
11/24/2015	BDD	CO	Call with N. Troszak re claim objections (.10); email to JS Pomerantz re same (.10)	0.20	305.00	\$61.00
11/24/2015	BDD	CO	Numerous revisions/edits to motion to reclassify claims	1.80	305.00	\$549.00
11/24/2015	BDD	CO	Revisions to objection to claim of Collateral Finance (.30); email to M. Kulick re same (.10)	0.40	305.00	\$122.00
11/24/2015	BDD	CO	Preparation of objection to satisfied claims (1.10); email to M. Kulick re same (.10)	1.20	305.00	\$366.00
11/24/2015	BDD	CO	Numerous edits to stand alone reduce/allow claims (1.2); emails to M. Kulick re same (.20)	1.40	305.00	\$427.00
11/24/2015	BDD	CO	Revisions to objection to amended/superseded claims (.30); email to M. Kulick re same (.10)	0.40	305.00	\$122.00
11/24/2015	BDD	CO	Conferences (multiple) with M. Kulick re numerous objections to claims	0.40	305.00	\$122.00
11/24/2015	BDD	CO	Email to L. Cantor re objection to Gugasian claims	0.10	305.00	\$30.50
11/24/2015	BDD	CO	Email to M. Kulick re Motion to Reclassify Claim 68-1 (Kenneth Christman)	0.10	305.00	\$30.50
11/24/2015	BDD	CO	Email to M. Kulick re "reclassified" claim objections	0.10	305.00	\$30.50
11/30/2015	BDD	CO	Call to Judge Smith's clerk (Tina) re hearings on multiple claim objections	0.10	305.00	\$30.50
				28.30		\$9,852.50

Litigation (Non-Bankruptcy)

11/04/2015	LFC	LN	Review revised Consent Order and related correspondence from CFTC (.5)(AA)	0.50	875.00	\$437.50
11/05/2015	IAWN	LN	Office conferences with Linda F Cantor re local rule issue and filing, research on Internet re same, analyze and provide answer to Linda F Cantor	0.60	850.00	\$510.00
11/05/2015	LFC	LN	Review and analysis re: CFTC claims and service matters (1.3) and meeting with Iain Nasatir re: same (.6)	1.90	875.00	\$1,662.50
11/05/2015	LFC	LN	Review and consider revised Consent Order drafted by CFTC (.4)(LN)	0.40	875.00	\$350.00
11/05/2015	LFC	LN	Review proposed motion to extend time to answer and proposed order and consider bankruptcy	0.30	875.00	\$262.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			implications (.3)(LN)			
11/05/2015	LFC	LN	Confer with CFTC counsel re: Consent Order and motion (.1) and draft e-mail memos regarding same (.1)(.1) (LN)	0.30	875.00	\$262.50
11/06/2015	IAWN	LN	Review Linda F Cantor email to client re solution to issue	0.10	850.00	\$85.00
11/17/2015	LFC	LN	Draft motion to approve Consent Order with CFTC (2.3)(LN)	2.30	875.00	\$2,012.50
11/19/2015	LFC	LN	Review and revise draft motion to approve Consent Order with CFTC (1.8)(LN)	1.80	875.00	\$1,575.00
11/23/2015	BDD	LN	Email to L. Cantor re Motion to Approve Consent Order	0.10	305.00	\$30.50
11/23/2015	BDD	LN	Email to L. Cantor re filing of consent motion	0.10	305.00	\$30.50
11/23/2015	BDD	LN	Email to L. Cantor re service of consent motion	0.10	305.00	\$30.50
11/23/2015	BDD	LN	Revisions to service list re Consent Motion (.10); email to L. Cantor re same (.10)	0.20	305.00	\$61.00
11/24/2015	BDD	LN	Email to L. Cantor re Consent Motion	0.10	305.00	\$30.50
11/24/2015	BDD	LN	Email to L. Cantor re Consent Order	0.10	305.00	\$30.50
11/24/2015	BDD	LN	Conf w/ L. Cantor re service of consent motion	0.10	305.00	\$30.50
11/24/2015	BDD	LN	Email to M. Kulick re Consent Motion/Order	0.10	305.00	\$30.50
11/24/2015	BDD	LN	Email to M. Kulick re service of consent motion	0.10	305.00	\$30.50
				9.20		\$7,462.50

Ret. of Prof./Other

11/30/2015	BDD	RPO	Email to L. Cantor re retention application for auctioneer	0.10	305.00	\$30.50
				0.10		\$30.50

TOTAL SERVICES FOR THIS MATTER:

\$51,790.50

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Expenses

11/03/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
11/05/2015	LN	Lexis/Nexis- Legal Research [E106]	36.71
11/05/2015	RE2	SCAN/COPY (57 @0.10 PER PG)	5.70
11/05/2015	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
11/05/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/05/2015	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
11/06/2015	OS	One Legal, LLC, Ref. #4644671902, JSP	35.60
11/09/2015	FE	59935.00002 FedEx Charges for 11-09-15	8.26
11/09/2015	FE	59935.00002 FedEx Charges for 11-09-15	8.26
11/09/2015	FE	59935.00002 FedEx Charges for 11-09-15	8.26
11/09/2015	FE	59935.00002 FedEx Charges for 11-09-15	8.26
11/09/2015	FE	59935.00002 FedEx Charges for 11-09-15	8.26
11/09/2015	FF	Filing Fee [E112] Ventura County Recorder, M. Kulick	66.00
11/09/2015	PO	59935.00002 :Postage Charges for 11-09-15	1.94
11/09/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/09/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/09/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/09/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/09/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/09/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

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11/09/2015	TR	Transcript [E116] San Diego County Recorder	18.00
11/10/2015	LV	Legal Vision Atty/Mess. Service- Inv. 38949, Los Angeles County Recorder, BDD	152.97
11/11/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/12/2015	FF	Filing Fee [E112] Santa Barbara County Recorder, M. Kulick	32.00
11/13/2015	FE	59935.00002 FedEx Charges for 11-13-15	8.26
11/13/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/16/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
11/17/2015	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
11/17/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
11/18/2015	FE	59935.00002 FedEx Charges for 11-18-15	8.26
11/18/2015	PO	59935.00002 :Postage Charges for 11-18-15	6.35
11/18/2015	RE	(90 @0.20 PER PG)	18.00
11/18/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
11/18/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/18/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/18/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/18/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/18/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/18/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/18/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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11/18/2015	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
11/18/2015	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
11/18/2015	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
11/19/2015	CC	Conference Call [E105] AT&T Conference Call, LFC	2.20
11/19/2015	FE	59935.00002 FedEx Charges for 11-19-15	8.26
11/19/2015	FE	59935.00002 FedEx Charges for 11-19-15	8.26
11/19/2015	PO	59935.00002 :Postage Charges for 11-19-15	16.40
11/19/2015	RE	(219 @0.20 PER PG)	43.80
11/19/2015	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
11/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/19/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/19/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/19/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/19/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/19/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/19/2015	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
11/19/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
11/20/2015	CC	Conference Call [E105] AT&T Conference Call, LFC	1.19
11/20/2015	WL	59935.00002 Westlaw Charges for 11-20-15	1,408.09

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11/23/2015	FE	59935.00002 FedEx Charges for 11-23-15	8.26
11/23/2015	FF	Filing Fee [E112] Riverside Country Recorder, M. Kulick	32.50
11/23/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90

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11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/23/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	PO	59935.00002 :Postage Charges for 11-24-15	11.45
11/24/2015	RE	(380 @0.20 PER PG)	76.00
11/24/2015	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
11/24/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/24/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
11/24/2015	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90

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11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (72 @0.10 PER PG)	7.20
11/24/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
11/24/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
11/24/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
11/24/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
11/24/2015	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80

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11/24/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/24/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/24/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
11/24/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
11/24/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/24/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
11/30/2015	FF	Filing Fee [E112] Orange County Recorder, M. Kulick	43.00
11/30/2015	PAC	Pacer - Court Research	83.90
11/30/2015	PO	59935.00002 :Postage Charges for 11-30-15	0.93
11/30/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

Total Expenses for this Matter

\$2,281.73

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 11/30/2015

Total Fees	\$51,790.50
Chargeable costs and disbursements	\$2,281.73
Total Due on Current Invoice.....	\$54,072.23

Outstanding Balance from prior Invoices as of 11/30/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18

Total Amount Due on Current and Prior Invoices	\$257,112.77
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

December 31, 2015

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 112279
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 12/31/2015

FEES	\$57,660.50
EXPENSES	\$8,135.80
TOTAL CURRENT CHARGES	\$65,796.30
BALANCE FORWARD	\$257,112.77
TOTAL BALANCE DUE	\$322,909.07

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	9.10	\$6,152.50
AD	Asset Disposition [B130]	12.60	\$8,973.00
AR	Accounts Receivable	3.80	\$1,528.00
BL	Bankruptcy Litigation [L430]	9.60	\$7,294.00
CA	Case Administration [B110]	1.20	\$879.00
CO	Claims Admin/Objections[B310]	39.80	\$24,091.00
LITI	Litigation	2.10	\$1,459.50
LN	Litigation (Non-Bankruptcy)	4.70	\$3,907.50
RPO	Ret. of Prof./Other	9.20	\$3,376.00
		<u>92.10</u>	<u>\$57,660.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	305.00	31.90	\$9,729.50
FSH	Harrison, Felice S.	Paralegal	305.00	4.30	\$1,311.50
JKH	Hunter, James K. T.	Counsel	825.00	12.50	\$10,312.50
JSP	Pomerantz, Jason S.	Counsel	695.00	9.10	\$6,324.50
LFC	Cantor, Linda F.	Partner	875.00	33.70	\$29,487.50
SJK	Kahn, Steven J.	Counsel	825.00	0.60	\$495.00
				<u>92.10</u>	<u>\$57,660.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$79.13
Filing Fee [E112]	\$66.07
Legal Vision Atty Mess Service	\$314.00

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Outside Reproduction Expense	\$2,603.71
Pacer - Court Research	\$226.70
Postage [E108]	\$328.54
Reproduction Expense [E101]	\$2,696.60
Reproduction/ Scan Copy	\$674.30
Transcript [E116]	\$1,097.15
Westlaw - Legal Research [E106]	\$49.60
	<hr/>
	\$8,135.80

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
12/01/2015	JSP	AA	Confer with B. Mitteldorf and T. Neilson regarding On The Rocks	0.60	695.00	\$417.00
12/02/2015	LFC	AA	Prepare for and participate on conference call with Trustee and counsel regarding On the Rocks collection matters (.5)(AA)	0.50	875.00	\$437.50
12/02/2015	LFC	AA	Work on Review Writ, Judgment and correspondence re: On the Rocks and confer with Beth Dassa regarding same (.3) (1.2)(.5)(AA)	2.00	875.00	\$1,750.00
12/02/2015	JSP	AA	Attention to issues regarding enforcement of On The Rocks judgment	0.60	695.00	\$417.00
12/07/2015	BDD	AA	Email to V. Arias re Riverside County recorded abstract (re On the Rocks)	0.10	305.00	\$30.50
12/09/2015	JKH	AA	Telephone call from Seyller, telephone conference with Troszak regarding deposition additions.	0.10	825.00	\$82.50
12/10/2015	JKH	AA	Emails, telephone conferences with Seyller, Troszak regarding deposition transcript, examination additional thoughts.	0.20	825.00	\$165.00
12/10/2015	LFC	AA	Review procedures and execute documents in connection with Writ against On the Rocks (.2)(AA)	0.20	875.00	\$175.00
12/10/2015	BDD	AA	Email to M. Kulick re issued Writ (re On the Rocks)	0.10	305.00	\$30.50
12/10/2015	BDD	AA	Confer with L. Cantor re issued Writ (re On the Rocks)	0.10	305.00	\$30.50
12/10/2015	BDD	AA	Confer with L. Cantor and M. Kulick re Writ/Levy instructions for OC Sherriff	0.20	305.00	\$61.00
12/14/2015	LFC	AA	Address On the Rocks writ issues (.2)(AA)	0.20	875.00	\$175.00
12/14/2015	BDD	AA	Work with M. Kulick, Freed's office and Legal Vision on obtaining keeper (re Writ)	0.70	305.00	\$213.50
12/14/2015	BDD	AA	Call with Sharon at OC Sherriff's office re Writ (On the Rocks) (.10); email to L. Walker re same (.10)	0.20	305.00	\$61.00
12/14/2015	BDD	AA	Email to D. Hinojosa re Abstract of Judgment recorded in Ventura	0.10	305.00	\$30.50
12/15/2015	LFC	AA	Confer with Beth Dassa and review e-mails and draft pleadings re: renewed writ of execution for On the Rocks judgment enforcement (.4)(AA)	0.40	875.00	\$350.00
12/15/2015	BDD	AA	Review new Writ/exhibits prepared by K. Freed firm (.10); conference with L. Cantor re same (.10)	0.20	305.00	\$61.00
12/15/2015	BDD	AA	Review google maps re comparison of On the Rocks stores (diff. streets)(.10); confer with M. Kulick re same (.10); confer w/ L. Cantor re same (.10)	0.30	305.00	\$91.50
12/16/2015	LFC	AA	Review and revise declarations in support of motion to approve sale and retention of auctioneer for sale	0.40	875.00	\$350.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			of the Non-Error Coins (.4)(AA)			
12/16/2015	LFC	AA	Confer with collection counsel office and Beth Dassa re: On the Rocks revised writ (.1)(AA)	0.10	875.00	\$87.50
12/16/2015	BDD	AA	Email to L. Walker at K. Freed's office re Writ/Levy Instructions (On the Rocks) (.10); conference with L. Cantor re same (.10)	0.20	305.00	\$61.00
12/16/2015	BDD	AA	Coordinate Writ filing with M. Kulick (.30); multiple emails to/from L. Cantor and M. Kulick re same (.20)	0.50	305.00	\$152.50
12/21/2015	JKH	AA	Conference call Neilson, Troszak, Judd, Linda F. Cantor, Jason S Pomerantz regarding Gugasian.	0.80	825.00	\$660.00
12/28/2015	LFC	AA	Review status of writ against "On the Rocks" (.1)(AA)	0.10	875.00	\$87.50
12/30/2015	LFC	AA	Review and address writ against "On the Rocks" matters (.2)(AA)	0.20	875.00	\$175.00
				9.10		\$6,152.50

Asset Disposition [B130]

12/01/2015	LFC	AD	Further review and revise motion to approve Proposal under Coordination Agreement and review and revise exhibits (2.1)	2.10	875.00	\$1,837.50
12/03/2015	LFC	AD	Review auction proposal (.3)(AD)	0.30	875.00	\$262.50
12/03/2015	LFC	AD	Review and revise correspondence to government re: bar date and creditor claims (.2)(CA)	0.20	875.00	\$175.00
12/04/2015	LFC	AD	Review and comment on consignment agreement (.2) and research legal issues under UCC and state law (1.3)(AD)	1.50	875.00	\$1,312.50
12/09/2015	LFC	AD	Review correspondence and tax issues re: sale and distribution of coins to creditors (.2)(AD)	0.20	875.00	\$175.00
12/09/2015	LFC	AD	Review final auction agreement (.1)(AD)	0.10	875.00	\$87.50
12/13/2015	LFC	AD	Review and revise motion to approve sale and retain auctioneer (1.1)(AD)	1.10	875.00	\$962.50
12/14/2015	LFC	AD	Review and revise draft motion to retain auctioneer and sell assets (1.6)(AD)	1.60	875.00	\$1,400.00
12/14/2015	FSH	AD	Review compromise motion and prepare declaration of Todd Neilson in support thereof and prepare declaration of Gregory Rohan, president of Heritage, the auctioneer for a public sale of coins.	2.10	305.00	\$640.50
12/21/2015	BDD	AD	Preparation of Decl of Non Opposition and Order re Trustee's cash disbursement motion (.50); email to L. Cantor re same (.10)	0.60	305.00	\$183.00
12/22/2015	LFC	AD	Review and revise motion to sell coins and retain auctioneer and supporting declarations (1.4)(AD)	1.40	875.00	\$1,225.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/22/2015	LFC	AD	E-mail correspondence with trustee and auctioneer re: sale matters (.3)(AD)	0.30	875.00	\$262.50
12/22/2015	FSH	AD	Review local rules and UST website for rules on bonds and auctioneer's requirements.	0.50	305.00	\$152.50
12/22/2015	FSH	AD	Review numerous correspondence regarding motion to sell coins and application to employ auctioneer.	0.30	305.00	\$91.50
12/23/2015	LFC	AD	Address issues regarding auctioneer retention motion (.2)(AD)	0.20	875.00	\$175.00
12/23/2015	FSH	AD	Review correspondence from Linda F. Cantor and auctioneer regarding motion to sell.	0.10	305.00	\$30.50
				12.60		\$8,973.00

Accounts Receivable

12/01/2015	LFC	AR	Confer with Jason Pomerantz re: On the Rocks matters (.1)	0.10	875.00	\$87.50
12/02/2015	SJK	AR	Review and respond to memos from L. Cantor and B. Dassa regarding handling of payments against judgment amounts.	0.60	825.00	\$495.00
12/02/2015	BDD	AR	Work on Writ/Memo of Costs with L. Cantor and M. Kulick (numerous calls, emails and in-person conferences); calls/emails (numerous) to counsel K. Freed and his office; coordinate filing/serving of Writ/Memo of costs (re On the Rocks)	2.30	305.00	\$701.50
12/02/2015	BDD	AR	Emails (several) to L. Cantor and JS Pomerantz re Abstract of Judgment/Confession of Judgment (re On the Rocks)	0.30	305.00	\$91.50
12/03/2015	BDD	AR	Emails/conferences (several) with M. Kulick re issuance of Writ/filing of memo of costs (re On the Rocks)	0.30	305.00	\$91.50
12/03/2015	BDD	AR	Conferences (several) with M. Kulick re issuance of writ/filing of memo of costs (re On the Rocks)	0.20	305.00	\$61.00
				3.80		\$1,528.00

Bankruptcy Litigation [L430]

12/01/2015	JKH	BL	Emails from Mary de Leon, to Seyller regarding 2004 examination location confirmation.	0.10	825.00	\$82.50
12/03/2015	JKH	BL	Review Troszak deposition outline and documents and telephone conference with Troszak regarding same.	0.90	825.00	\$742.50
12/07/2015	JKH	BL	Prepare for Seyller 2004 examination.	3.40	825.00	\$2,805.00
12/08/2015	JKH	BL	Taking of Seyller 2004 examination.	2.30	825.00	\$1,897.50
12/11/2015	JKH	BL	Telephone conferences with Troszak, Seyller regarding background information, deposition	0.40	825.00	\$330.00

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			clarifications.			
12/14/2015	FSH	BL	Prepare declaration of non-opposition to Consent Motion and prepare order regarding same.	1.30	305.00	\$396.50
12/21/2015	LFC	BL	Conference call regarding Gugasian claims and causes of action (1.0) (BL)	1.00	875.00	\$875.00
12/22/2015	JKH	BL	Office conference with Jason S Pomerantz regarding Gugasian complaint and email Troszak, Judd regarding same.	0.20	825.00	\$165.00
				9.60		\$7,294.00

Case Administration [B110]

12/01/2015	BDD	CA	Review Judge Smith's available self calendaring dates for Jan. 2016 (.10); email to L. Cantor re same (.10)	0.20	305.00	\$61.00
12/02/2015	LFC	CA	Work on Trustee Report #7 (.3)(CA)	0.30	875.00	\$262.50
12/03/2015	LFC	CA	Work on Trustee Report No. 7 (.3); review and revised same (.3) (CA)	0.60	875.00	\$525.00
12/21/2015	BDD	CA	Email to D. Hinojosa re updated service list	0.10	305.00	\$30.50
				1.20		\$879.00

Claims Admin/Objections[B310]

12/01/2015	JSP	CO	Attention to issues regarding claim objections	0.80	695.00	\$556.00
12/01/2015	BDD	CO	Attend to calendaring matters re claim objections	0.20	305.00	\$61.00
12/01/2015	BDD	CO	Email to JS Pomerantz re claim objections	0.10	305.00	\$30.50
12/01/2015	BDD	CO	Email to M. Kulick re claim objections	0.10	305.00	\$30.50
12/02/2015	LFC	CO	Research and analysis re: 6 victims identified by Probation but didn't file claims (CO)(.3)	0.30	875.00	\$262.50
12/03/2015	LFC	CO	E-mail correspondence re: report and disallowed claims (.2)(CO)	0.20	875.00	\$175.00
12/03/2015	LFC	CO	Draft memo regarding non-included creditor claims (.4)(.1)(CO)	0.50	875.00	\$437.50
12/03/2015	BDD	CO	Conference with M. Kulick re preparation of notices re upcoming claim objections	0.10	305.00	\$30.50
12/07/2015	LFC	CO	Review objections to proof of claim (.5)(CO)	0.50	875.00	\$437.50
12/07/2015	JSP	CO	Attention to issues regarding claim objections	0.80	695.00	\$556.00
12/07/2015	BDD	CO	Review dates/deadlines for various claim objections (.20); emails to L. Cantor and M. Kulick re same (.20)	0.40	305.00	\$122.00
12/07/2015	BDD	CO	Work on chart re claim objections to be filed (.40); email to M. Kulick re same (.10)	0.50	305.00	\$152.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/08/2015	LFC	CO	Review claim matters (.2)(.1)(CO)	0.30	875.00	\$262.50
12/10/2015	LFC	CO	Email correspondence re: creditor/victims and failure to file claims (.1)(CO)	0.10	875.00	\$87.50
12/10/2015	BDD	CO	Confer with M. Kulick re claim objections	0.20	305.00	\$61.00
12/10/2015	BDD	CO	Confer with L. Cantor re claim objections	0.10	305.00	\$30.50
12/14/2015	LFC	CO	Review and revise claim objections and confer with Beth Dassa regarding same (.8)(CO)	0.80	875.00	\$700.00
12/14/2015	BDD	CO	Email to L. Cantor re claim objections (.10); conf. w/ L. Cantor re same (.10)	0.20	305.00	\$61.00
12/14/2015	BDD	CO	Revisions to objections to Amended/Superseded and Duplicate claims	0.80	305.00	\$244.00
12/14/2015	BDD	CO	Email to L. Cantor re revised objection to amended/superseded claims	0.10	305.00	\$30.50
12/14/2015	BDD	CO	Email to L. Cantor re revised objection to duplicate claims	0.10	305.00	\$30.50
12/14/2015	BDD	CO	Email to M. Kulick re notices of claim objections (10)	0.10	305.00	\$30.50
12/14/2015	BDD	CO	Review claims (20) to ensure proper service of objections (.80); email to M. Kulick re same (.10)	0.90	305.00	\$274.50
12/14/2015	BDD	CO	Email to N. Troszak re objections to amended/superseded and duplicate claims	0.10	305.00	\$30.50
12/14/2015	BDD	CO	Emails (2) to N. Troszak re declarations in support of omnibus claim objections	0.20	305.00	\$61.00
12/15/2015	LFC	CO	Review and revise claim objections and notices (2.1)(CO)	2.10	875.00	\$1,837.50
12/15/2015	LFC	CO	Review and revise additional claim objections (3.5)(CO)	3.50	875.00	\$3,062.50
12/15/2015	JSP	CO	Attention to issues regarding claims and claim objections	0.90	695.00	\$625.50
12/15/2015	BDD	CO	Call with L. Walker at K. Freed's office re new Writ (.10); email to L. Walker re same (.10)	0.20	305.00	\$61.00
12/15/2015	BDD	CO	Confer w/ JS Pomerantz re new Writ	0.10	305.00	\$30.50
12/15/2015	BDD	CO	Confer w/ M. Kulick re new Writ (emails/calls)	0.20	305.00	\$61.00
12/15/2015	BDD	CO	Email to N. Troszak re declarations in support of omnibus claim objections	0.10	305.00	\$30.50
12/15/2015	BDD	CO	Final review of notices re omnibus claim objections	0.30	305.00	\$91.50
12/15/2015	BDD	CO	Call to clerk of court re additional claim objection for 1/14/16 calendar	0.10	305.00	\$30.50
12/16/2015	JSP	CO	Attention to claims and claim objections	0.70	695.00	\$486.50
12/16/2015	BDD	CO	Preparation of Exhibits to omni objection to satisfied claims (.20); email to M. Kulick re same (.10)	0.30	305.00	\$91.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/16/2015	BDD	CO	Email to N. Troszak re objection to satisfied claims	0.10	305.00	\$30.50
12/16/2015	BDD	CO	Email to L. Cantor re Motion to Reclassify Claims	0.10	305.00	\$30.50
12/16/2015	BDD	CO	Email to M. Kulick re N. Troszak dec in support of objection to satisfied claims	0.10	305.00	\$30.50
12/17/2015	LFC	CO	Review claims and research certain priority claim issues (.8)(CO)	0.80	875.00	\$700.00
12/17/2015	LFC	CO	Draft, review and revise objections to claims (3.5)(CO)	3.50	875.00	\$3,062.50
12/17/2015	BDD	CO	Numerous edits/revisions to motions to reclassify claims (4.8); multiple emails/conferences with L. Cantor re same (.50); coordinate filing/service with M. Kulick (.50)	5.80	305.00	\$1,769.00
12/21/2015	LFC	CO	Research, review and revise claim objections (3.8)(CO)	3.80	875.00	\$3,325.00
12/21/2015	BDD	CO	Review/revise 8 claim objections (1.5); preparation of notices for claim objections (1.0); conferences with/emails to L. Cantor re same (.30); emails; coordinate filing/serving of 8 claim objections/notices with M. Kulick (.70)	3.50	305.00	\$1,067.50
12/21/2015	BDD	CO	Emails (several) to N. Troszak re claim objections set for hearing on 1/21/16	0.20	305.00	\$61.00
12/21/2015	BDD	CO	Email to M. Kulick re removal of Harlene Miller from service list	0.10	305.00	\$30.50
12/21/2015	BDD	CO	Email to N. Troszak re declarations in support of claim objections set for 1/21/16	0.10	305.00	\$30.50
12/22/2015	JSP	CO	Attention to issues regarding claims/claim objections	0.90	695.00	\$625.50
12/29/2015	BDD	CO	Calls to/messages for T. Duarte (Judge Smith's clerk) re omnibus claim objections (.30); emails (several) to L. Cantor re same (.20)	0.50	305.00	\$152.50
12/29/2015	BDD	CO	Review all filed and stand-alone claim objections (.40); email to M. Kulick re same (.10)	0.50	305.00	\$152.50
12/29/2015	BDD	CO	Email to M. Kulick re objections to claims (reclassification)	0.10	305.00	\$30.50
12/30/2015	LFC	CO	Review responses to claim objections and e-mail memos regarding same (.2)(.1)(.1) (CO)	0.40	875.00	\$350.00
12/30/2015	JSP	CO	Attention to issues regarding claims and claim objections	0.80	695.00	\$556.00
12/30/2015	BDD	CO	Call with Audrey Whitnell re reply to claim objection (.20); email to L. Cantor re same (.10)	0.30	305.00	\$91.50
12/30/2015	BDD	CO	Email to L. Cantor re claim objections (reclassify claims)	0.10	305.00	\$30.50
12/31/2015	LFC	CO	Review claim objection matters (.2)(CO)	0.20	875.00	\$175.00
12/31/2015	JSP	CO	Attention to issues regarding claims and claim	0.90	695.00	\$625.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
objections				<u>39.80</u>		<u>\$24,091.00</u>
Litigation						
12/21/2015	JSP	LITI	Prepare for (.3) and participate in (1.0) conference call with T. Neilson regarding possible litigation	1.30	695.00	\$903.50
12/23/2015	JSP	LITI	Analysis regarding potential litigation based on recent call with Trustee	0.80	695.00	\$556.00
				<u>2.10</u>		<u>\$1,459.50</u>
Litigation (Non-Bankruptcy)						
12/08/2015	JKH	LN	Travel to, from Seyller 2004 examination (Newport Beach).	4.10	825.00	\$3,382.50
12/14/2015	LFC	LN	Review and revise Dec of Non-Opposition and Order approving Consent Motion (.6)(LN)	0.60	875.00	\$525.00
				<u>4.70</u>		<u>\$3,907.50</u>
Ret. of Prof./Other						
12/07/2015	BDD	RPO	Work on Motion to Employ Auctioneer/Sell Non-Error Coins (1.6); conferences (several) with L. Cantor re same (.20)	1.70	305.00	\$518.50
12/09/2015	BDD	RPO	Continue working on Motion to Sell Coins/Employ Auctioneer (4.4); email/conf with L. Cantor re same (.10)	4.50	305.00	\$1,372.50
12/14/2015	BDD	RPO	Conf. w/ L. Cantor re motion to sell coins/employ auctioneer	0.10	305.00	\$30.50
12/28/2015	LFC	RPO	E-mail memoranda and telephone conferences with Beth Dassa and auctioneer regarding finalizing application to retain auctioneer to sell coins (.2)(.1)(.3)(.2)(RP)	0.80	875.00	\$700.00
12/28/2015	LFC	RPO	Review auctioneer revisions to application and declaration and confer with Beth Dassa (.2)(RP)	0.20	875.00	\$175.00
12/28/2015	BDD	RPO	Email to L. Cantor re application to employ appraiser and sell property	0.10	305.00	\$30.50
12/28/2015	BDD	RPO	Edits to Application to Employ Auctioneer/Dec of G. Rohan re same (.80); emails to G. Rohan (.20); emails to L. Cantor re same (.30)	1.30	305.00	\$396.50
12/28/2015	BDD	RPO	Email to L. Cantor re Exhibit to application to employ auctioneer	0.10	305.00	\$30.50
12/28/2015	BDD	RPO	Email to M. Kulick re exhibits to application to employ Heritage as auctioneer	0.10	305.00	\$30.50
12/28/2015	BDD	RPO	Email to T. Neilson re application to employ	0.10	305.00	\$30.50

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			Heritage as auctioneer and to sell property			
12/28/2015	BDD	RPO	Email to M. Kulick re finalized application to employ Heritage as auctioneer and sell estate property	0.10	305.00	\$30.50
12/28/2015	BDD	RPO	Email to L. Cantor re revisions to app to employ Heritage as auctioneer	0.10	305.00	\$30.50
				<hr/> 9.20		<hr/> \$3,376.00
TOTAL SERVICES FOR THIS MATTER:						\$57,660.50

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Expenses

12/01/2015	FE	59935.00002 FedEx Charges for 12-01-15	8.26
12/01/2015	PO	59935.00002 :Postage Charges for 12-01-15	18.04
12/01/2015	RE	(38 @0.20 PER PG)	7.60
12/01/2015	RE	(418 @0.20 PER PG)	83.60
12/01/2015	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
12/01/2015	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
12/01/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/01/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/01/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/02/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/02/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/04/2015	PO	59935.00002 :Postage Charges for 12-04-15	1.94
12/04/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/04/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/07/2015	RE	(6 @0.20 PER PG)	1.20
12/07/2015	RE	(18 @0.20 PER PG)	3.60
12/07/2015	RE	(6 @0.20 PER PG)	1.20
12/07/2015	RE	(84 @0.20 PER PG)	16.80
12/07/2015	RE	(63 @0.20 PER PG)	12.60
12/07/2015	RE	(11 @0.20 PER PG)	2.20

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12/07/2015	RE	(24 @0.20 PER PG)	4.80
12/07/2015	RE	(6 @0.20 PER PG)	1.20
12/07/2015	RE	(54 @0.20 PER PG)	10.80
12/07/2015	RE	(15 @0.20 PER PG)	3.00
12/07/2015	RE	(12 @0.20 PER PG)	2.40
12/07/2015	RE	(28 @0.20 PER PG)	5.60
12/07/2015	RE	(24 @0.20 PER PG)	4.80
12/07/2015	RE	(22 @0.20 PER PG)	4.40
12/07/2015	RE	(21 @0.20 PER PG)	4.20
12/07/2015	RE	(7 @0.20 PER PG)	1.40
12/07/2015	RE	(25 @0.20 PER PG)	5.00
12/07/2015	RE	(126 @0.20 PER PG)	25.20
12/07/2015	RE	(28 @0.20 PER PG)	5.60
12/07/2015	RE	(84 @0.20 PER PG)	16.80
12/07/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/07/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/07/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/07/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/07/2015	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
12/09/2015	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
12/10/2015	LV	Legal Vision Atty/Mess. Service- Inv. 39581, Delivery to San Clemente, BDD	314.00

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12/10/2015	RE	(7 @0.20 PER PG)	1.40
12/11/2015	PO	59935.00002 :Postage Charges for 12-11-15	36.01
12/12/2015	FF	Filing Fee [E112] One Legal LLC, LFC	35.60
12/14/2015	FE	59935.00002 FedEx Charges for 12-14-15	8.26
12/14/2015	RE	(696 @0.20 PER PG)	139.20
12/14/2015	RE	(58 @0.20 PER PG)	11.60
12/14/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/14/2015	RE2	SCAN/COPY (28 @0.10 PER PG)	2.80
12/14/2015	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
12/14/2015	RE2	SCAN/COPY (30 @0.10 PER PG)	3.00
12/14/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/14/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/14/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/14/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/14/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/14/2015	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
12/14/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/14/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/14/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/14/2015	RE2	SCAN/COPY (44 @0.10 PER PG)	4.40
12/14/2015	WL	59935.00002 Westlaw Charges for 12-14-15	49.60

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12/15/2015	FE	59935.00002 FedEx Charges for 12-15-15	21.31
12/15/2015	OR	Outside Reproduction Expense [E102] Legal Vision Consulting Group, Inv. 39621, L. Sneed	1,995.12
12/15/2015	PO	59935.00002 :Postage Charges for 12-15-15	67.30
12/15/2015	RE	(330 @0.20 PER PG)	66.00
12/15/2015	RE	(418 @0.20 PER PG)	83.60
12/15/2015	RE	(627 @0.20 PER PG)	125.40
12/15/2015	RE	(693 @0.20 PER PG)	138.60
12/15/2015	RE	(1640 @0.20 PER PG)	328.00
12/15/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/15/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
12/15/2015	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
12/15/2015	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
12/15/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (55 @0.10 PER PG)	5.50
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (55 @0.10 PER PG)	5.50
12/15/2015	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80

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12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (206 @0.10 PER PG)	20.60
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (55 @0.10 PER PG)	5.50
12/15/2015	RE2	SCAN/COPY (206 @0.10 PER PG)	20.60
12/15/2015	RE2	SCAN/COPY (31 @0.10 PER PG)	3.10
12/15/2015	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
12/15/2015	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
12/15/2015	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
12/15/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/16/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
12/16/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/16/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/16/2015	RE2	SCAN/COPY (73 @0.10 PER PG)	7.30
12/17/2015	FE	59935.00002 FedEx Charges for 12-17-15	8.26
12/17/2015	PO	59935.00002 :Postage Charges for 12-17-15	67.63
12/17/2015	RE	(1449 @0.20 PER PG)	289.80
12/17/2015	RE	(76 @0.20 PER PG)	15.20

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12/17/2015	RE	(114 @0.20 PER PG)	22.80
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/17/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/17/2015	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
12/17/2015	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
12/17/2015	RE2	SCAN/COPY (82 @0.10 PER PG)	8.20
12/17/2015	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90

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12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/17/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/17/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/17/2015	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
12/17/2015	RE2	SCAN/COPY (72 @0.10 PER PG)	7.20
12/17/2015	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
12/17/2015	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
12/17/2015	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
12/17/2015	RE2	SCAN/COPY (82 @0.10 PER PG)	8.20
12/17/2015	RE2	SCAN/COPY (82 @0.10 PER PG)	8.20
12/17/2015	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
12/18/2015	PO	59935.00002 :Postage Charges for 12-18-15	27.72
12/18/2015	PO	59935.00002 :Postage Charges for 12-18-15	94.17
12/18/2015	RE	(1368 @0.20 PER PG)	273.60
12/18/2015	RE	(1773 @0.20 PER PG)	354.60
12/18/2015	RE	(1998 @0.20 PER PG)	399.60
12/18/2015	RE	(630 @0.20 PER PG)	126.00
12/18/2015	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/18/2015	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30

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12/18/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/18/2015	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
12/18/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/18/2015	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/18/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/18/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/18/2015	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
12/18/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/18/2015	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/18/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/18/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/19/2015	FE	59935.00002 FedEx Charges for 12-19-15	8.26
12/21/2015	FE	59935.00002 FedEx Charges for 12-21-15	8.26
12/21/2015	OR	Outside Reproduction Expense [E102] Legal Vision Consulting Group, Inv. 39675, M. Kulick	608.59
12/21/2015	PO	59935.00002 :Postage Charges for 12-21-15	7.40

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12/21/2015	RE	(27 @0.20 PER PG)	5.40
12/21/2015	RE	(243 @0.20 PER PG)	48.60
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/21/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/21/2015	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
12/21/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/21/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
12/21/2015	RE2	SCAN/COPY (861 @0.10 PER PG)	86.10
12/21/2015	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60

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12/21/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/21/2015	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
12/21/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/21/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
12/21/2015	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
12/21/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
12/21/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/21/2015	RE2	SCAN/COPY (94 @0.10 PER PG)	9.40
12/21/2015	RE2	SCAN/COPY (34 @0.10 PER PG)	3.40
12/21/2015	RE2	SCAN/COPY (97 @0.10 PER PG)	9.70
12/21/2015	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
12/21/2015	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
12/21/2015	RE2	SCAN/COPY (94 @0.10 PER PG)	9.40
12/21/2015	RE2	SCAN/COPY (97 @0.10 PER PG)	9.70
12/21/2015	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
12/21/2015	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
12/22/2015	FE	59935.00002 FedEx Charges for 12-22-15	8.26
12/22/2015	FF	Filing Fee [E112] One Legal LLC, LFC	30.47
12/23/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30

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12/23/2015	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
12/23/2015	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
12/28/2015	FE	59935.00002 FedEx Charges for 12-28-15	8.26
12/28/2015	PO	59935.00002 :Postage Charges for 12-28-15	8.33
12/28/2015	RE	(216 @0.20 PER PG)	43.20
12/28/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
12/28/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
12/28/2015	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
12/31/2015	PAC	Pacer - Court Research	226.70
12/31/2015	TR	Transcript [E116] Elitigation Services, Inv. 2993, JKTH	1,097.15
Total Expenses for this Matter			\$8,135.80

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 12/31/2015

Total Fees	\$57,660.50
Chargeable costs and disbursements	\$8,135.80
Total Due on Current Invoice.....	\$65,796.30

Outstanding Balance from prior Invoices as of 12/31/2015 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23

Total Amount Due on Current and Prior Invoices	\$322,909.07
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

January 31, 2016

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 113129

Client 59935

Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 01/31/2016

FEES	\$47,174.50
EXPENSES	\$5,023.17
TOTAL CURRENT CHARGES	\$52,197.67
BALANCE FORWARD	\$322,909.07
TOTAL BALANCE DUE	\$375,106.74

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	1.30	\$662.50
AD	Asset Disposition [B130]	2.00	\$1,850.00
BL	Bankruptcy Litigation [L430]	2.00	\$1,750.00
CA	Case Administration [B110]	0.80	\$740.00
CO	Claims Admin/Objections[B310]	65.80	\$42,172.00
		<u>71.90</u>	<u>\$47,174.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	12.30	\$3,997.50
FSH	Harrison, Felice S.	Paralegal	325.00	11.60	\$3,770.00
JKH	Hunter, James K. T.	Counsel	875.00	2.00	\$1,750.00
JSP	Pomerantz, Jason S.	Counsel	725.00	23.10	\$16,747.50
LFC	Cantor, Linda F.	Partner	925.00	20.80	\$19,240.00
VAN	Newmark, Victoria A.	Counsel	795.00	2.10	\$1,669.50
				<u>71.90</u>	<u>\$47,174.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$38.40
Federal Express [E108]	\$127.74
Filing Fee [E112]	\$2,035.60
Incoming Faxes [E104]	\$1.40

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Legal Vision Atty Mess Service	\$874.00
Pacer - Court Research	\$385.50
Postage [E108]	\$173.23
Reproduction Expense [E101]	\$851.40
Reproduction/ Scan Copy	\$535.90
	<hr/>
	\$5,023.17

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
01/04/2016	LFC	AA	Review status of On the Rocks collection matters	0.10	925.00	\$92.50
01/04/2016	BDD	AA	Emails (several) to L. Cantor re newly issued Writ and instructions re same	0.20	325.00	\$65.00
01/04/2016	BDD	AA	Conf with L. Cantor re newly issued Writ	0.10	325.00	\$32.50
01/05/2016	LFC	AA	Review revised writ matter	0.20	925.00	\$185.00
01/05/2016	BDD	AA	Email to M. Kulick re newly issued Writ (re On the Rocks)	0.10	325.00	\$32.50
01/05/2016	BDD	AA	Email to M. Kulick re new levy/writ instructions	0.10	325.00	\$32.50
01/05/2016	BDD	AA	Email to L. Cantor re levy/new writ instructions	0.10	325.00	\$32.50
01/06/2016	BDD	AA	Email to K. Freed and L. Walker re new Writ instructions (re On the Rocks)	0.10	325.00	\$32.50
01/07/2016	LFC	AA	Review updated writ Sheriff instructions	0.10	925.00	\$92.50
01/08/2016	BDD	AA	Email to M. Kulick re issuance of new Writ (re On the Rocks)	0.10	325.00	\$32.50
01/26/2016	BDD	AA	Call with Jay at OC Sherriff's office re keeper/tilltap (On the Rocks)	0.10	325.00	\$32.50
				1.30		\$662.50
Asset Disposition [B130]						
01/20/2016	LFC	AD	Draft Order approving motion to retain Heritage as Auctioneer and to sell and distribute coins and sale proceeds to Victim Creditors	0.70	925.00	\$647.50
01/21/2016	LFC	AD	Draft order approving retention of auctioneer and sale of Non-Error coins	0.60	925.00	\$555.00
01/26/2016	LFC	AD	Draft order approving Trustee's proposal for liquidation of seized assets and review creditor list matters raised by the U.S. Government in the criminal matter	0.70	925.00	\$647.50
				2.00		\$1,850.00
Bankruptcy Litigation [L430]						
01/27/2016	JKH	BL	Preparation for, meeting with Judd, Troszak regarding Gugasian complaint (1.8); Office conference with Linda F. Cantor regarding same, filing deadline (.2).	2.00	875.00	\$1,750.00
				2.00		\$1,750.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Case Administration [B110]						
01/18/2016	LFC	CA	Review case status report	0.10	925.00	\$92.50
01/18/2016	LFC	CA	Review pending matters	0.30	925.00	\$277.50
01/19/2016	LFC	CA	Confer with Beth Dassa re: claim objections, orders and sale order	0.30	925.00	\$277.50
01/19/2016	LFC	CA	Review Case Status report	0.10	925.00	\$92.50
				0.80		\$740.00
Claims Admin/Objections[B310]						
01/04/2016	LFC	CO	Review Christman response to claim objection and confer with Nick Troszak re: same	0.20	925.00	\$185.00
01/04/2016	JSP	CO	Attention to issues regarding claims and claim objections	1.30	725.00	\$942.50
01/05/2016	LFC	CO	Review creditor responses to claim motions	0.20	925.00	\$185.00
01/06/2016	LFC	CO	Review status of claim objections and responses for upcoming hearings	0.60	925.00	\$555.00
01/06/2016	LFC	CO	Review responses to claim objection and outline replies pending books and records review by BRG	0.30	925.00	\$277.50
01/06/2016	JSP	CO	Attention to claims and claim objections/responses	0.80	725.00	\$580.00
01/06/2016	BDD	CO	Review C. Taylor objections to claims (.10); email to L. Cantor re same (.10)	0.20	325.00	\$65.00
01/07/2016	LFC	CO	Review BRG's analysis, oppositions to claim objections and prepare reply to Catherine Taylor opposition.	0.60	925.00	\$555.00
01/07/2016	LFC	CO	Review opposition to AMD products claim and correspond with claimant	0.20	925.00	\$185.00
01/07/2016	LFC	CO	Review outstanding claim objections and Trustee responses	0.20	925.00	\$185.00
01/07/2016	LFC	CO	Review status of creditor/victim list and outstanding matters	0.40	925.00	\$370.00
01/07/2016	JSP	CO	Attention to claims and claim objections	0.80	725.00	\$580.00
01/07/2016	BDD	CO	Edits to chart re claim objections per additional info received from JS Pomerantz (.20); email to JS Pomerantz re same (.10)	0.30	325.00	\$97.50
01/07/2016	BDD	CO	Meeting with JS Pomerantz re hearing on objections to claims (1/14, 1/19 and 1/21)	0.20	325.00	\$65.00
01/07/2016	BDD	CO	Email to L. Cantor re Writ instructions (.10); conf. with M. Kulick re same (.10)	0.20	325.00	\$65.00
01/07/2016	BDD	CO	Review reply of response to C. Taylor objection (.10); email to L. Cantor re same (.10)	0.20	325.00	\$65.00

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01/07/2016	BDD	CO	Revisions to chart re claim objections (.20); email to L. Cantor re same (.10)	0.30	325.00	\$97.50
01/08/2016	JSP	CO	Attention to issues regarding claims, claim objections, responses to claim objections and replies to same	2.40	725.00	\$1,740.00
01/08/2016	JSP	CO	Confer with D. Wisnieski regarding claim objection	0.20	725.00	\$145.00
01/08/2016	JSP	CO	Confer with J. Schmidt regarding claim objection	0.30	725.00	\$217.50
01/08/2016	BDD	CO	Call with JS Pomerantz re upcoming hearing on claim objections	0.20	325.00	\$65.00
01/08/2016	BDD	CO	Conf call with JS Pomerantz and V. Newmark re claim objections	0.30	325.00	\$97.50
01/08/2016	BDD	CO	Emails (several) to V. Newmark and JS Pomerantz re various claim objections and replies	0.30	325.00	\$97.50
01/08/2016	BDD	CO	Email to JS Pomerantz and V. Newmark re chart re claim objections	0.10	325.00	\$32.50
01/08/2016	VAN	CO	Phone conference with Jason Pomerantz and Beth Dassa regarding claim objections	0.30	795.00	\$238.50
01/10/2016	JSP	CO	Attention to claims and claim objections	0.80	725.00	\$580.00
01/10/2016	VAN	CO	Analysis regarding Kenneth Christman claim dispute; draft reply in support of Trustee's objection seeking reclassification of such claim	1.40	795.00	\$1,113.00
01/11/2016	JSP	CO	Attention to claim objections and responses/replies to same	2.40	725.00	\$1,740.00
01/11/2016	BDD	CO	Email to JS Pomerantz re claim objections set for hearing on 1/14	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Email to M. Kulick re reply to opp of our objection to K. Christman claim	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Conference with JS Pomerantz re claim objections	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Email to V. Newmark re reply to response of Minuti to Trustee's objection to his claim	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Email to V. Newmark re deadline for Minuti response	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Email to JS Pomerantz re Withdrawal of Trustee objection to Minuti claim	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Email to M. Kulick re JS Pomerantz telephonic appearance at 1/14 hearing on claim objections	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Preparation of hearing binder re 1/14 hearing on claim objections (1.0); email to M. Kulick re same (.10)	1.10	325.00	\$357.50
01/11/2016	BDD	CO	Preparation of Stip/Order re withdrawal of objection to claim of Minuti (.30); email to JS Pomerantz re same (.10)	0.40	325.00	\$130.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/11/2016	BDD	CO	Email to JS Pomerantz re objections set for hearing on 1/14	0.20	325.00	\$65.00
01/11/2016	BDD	CO	Email to M. Kulick re hearing binder	0.10	325.00	\$32.50
01/11/2016	BDD	CO	Preparation of Stip/Order re claims 364 and 365 filed by claimant, Stella Schmidt (.50); email to JS Pomerantz re same (.10)	0.60	325.00	\$195.00
01/12/2016	JSP	CO	Attention to issues concerning upcoming hearings on claim objections, including responses and replies	2.40	725.00	\$1,740.00
01/12/2016	BDD	CO	Email to J. Washington re 1/14 hearing on claim objections	0.10	325.00	\$32.50
01/12/2016	BDD	CO	Conf with JS Pomerantz re hearing binder (re 1/14 hearing on claim objections)	0.10	325.00	\$32.50
01/13/2016	JSP	CO	Attention to claims, claim objections, responses and trying to resolve same	3.20	725.00	\$2,320.00
01/13/2016	BDD	CO	Research amended C. Taylor claim 222-2 (.10); Email to JS Pomerantz re same (.10)	0.20	325.00	\$65.00
01/13/2016	BDD	CO	Email to N. Brown re notice of withdrawal of objection to claim 147-1 filed by G. Minuti	0.10	325.00	\$32.50
01/13/2016	BDD	CO	Email to JS Pomerantz re withdrawal of objection to claim 147-1 filed by G. Minuti	0.10	325.00	\$32.50
01/13/2016	BDD	CO	Email to M. Kulick re notice of withdrawal of objection to claim 147-1 filed by G. Minuti	0.10	325.00	\$32.50
01/13/2016	BDD	CO	Preparation of Stip/Order re AMD Products (.40); email to JS Pomerantz re same (.10)	0.50	325.00	\$162.50
01/13/2016	BDD	CO	Preparation of Stip re Claims 222-1 and 222-2 filed by Catherine Taylor (.30); email to JS Pomerantz re same (.10)	0.40	325.00	\$130.00
01/13/2016	BDD	CO	Conf with JS Pomerantz re C. Taylor stipulation	0.10	325.00	\$32.50
01/13/2016	BDD	CO	Preparation of Order on Stip re C. Taylor claims 222-1 and 222-2 (.20); email to JS Pomerantz re same (.10)	0.30	325.00	\$97.50
01/13/2016	BDD	CO	Email to JS Pomerantz re orders on omnibus objections	0.10	325.00	\$32.50
01/13/2016	BDD	CO	Review of tentatives re 1/14 hearing on claim objections (.10); email to JS Pomerantz re same (.20)	0.30	325.00	\$97.50
01/13/2016	VAN	CO	Phone conference with Jason Pomerantz regarding objection to Catherine Taylor amended claim	0.10	795.00	\$79.50
01/13/2016	VAN	CO	Analysis regarding objection to Catherine Taylor amended claim	0.30	795.00	\$238.50
01/14/2016	JSP	CO	Attention to claim objections, including resolve responses to same	3.20	725.00	\$2,320.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/15/2016	JSP	CO	Review claims/claim objections and responses to same	1.10	725.00	\$797.50
01/16/2016	JSP	CO	Attention to claim objections	0.80	725.00	\$580.00
01/16/2016	JSP	CO	Confer with L. Cantor and others regarding claim objections	0.30	725.00	\$217.50
01/18/2016	LFC	CO	Review tentative rulings and confer with Jeffrey N Pomerantz and Trustee regarding same	0.20	925.00	\$185.00
01/18/2016	LFC	CO	Review and respond to correspondence to creditor Whitnell regarding claim objection and additional amounts sought to be disallowed	0.20	925.00	\$185.00
01/18/2016	JSP	CO	Attention to claims, claim objections and responses (formal and informal) to same	2.30	725.00	\$1,667.50
01/18/2016	BDD	CO	Review tentative ruling for 1/19 hearing on claim objections	0.10	325.00	\$32.50
01/19/2016	LFC	CO	Telephonic appearance on claim objections	0.60	925.00	\$555.00
01/19/2016	LFC	CO	Address creditor inquiry re: non-receipt of error coins	0.20	925.00	\$185.00
01/19/2016	LFC	CO	Review stipulations and orders on settled claim objections	0.30	925.00	\$277.50
01/19/2016	JSP	CO	Attention to claim objections	0.80	725.00	\$580.00
01/19/2016	BDD	CO	Email to JS Pomerantz re 1/21 hearing on claim objections	0.10	325.00	\$32.50
01/19/2016	BDD	CO	Email to JS Pomerantz re S. Schmidt Stipulation resolving claim objection	0.10	325.00	\$32.50
01/19/2016	BDD	CO	Email to JS Pomerantz re telephonic appearance for 1/21 hearing on claim objections	0.10	325.00	\$32.50
01/19/2016	BDD	CO	Email to M. Kulick re telephonic appearance for L. Cantor at 1/21 hearing on claim objections	0.10	325.00	\$32.50
01/19/2016	BDD	CO	Preparation of Order Granting Motion to Disallow Duplicate Claims (.20); email to L. Cantor re same (.10)	0.30	325.00	\$97.50
01/19/2016	BDD	CO	Preparation of Order granting Motion disallowing Amended/Superseded Claims (.20); email to L. Cantor re same (.10)	0.30	325.00	\$97.50
01/19/2016	BDD	CO	Conference with L. Cantor re hearing on 1/19 and 1/21 claim objections	0.20	325.00	\$65.00
01/19/2016	BDD	CO	Conference with Audrey Whitnell (creditor) re payment in coins v. cash (.20); call with L. Cantor re same (.10)	0.30	325.00	\$97.50
01/19/2016	BDD	CO	Email to M. Kulick re re-noticing of W. Eshbaugh objection to claim	0.10	325.00	\$32.50
01/19/2016	BDD	CO	Review docket entries re orders on claim objections (1/19 hearing)	0.10	325.00	\$32.50

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01/19/2016	BDD	CO	Email to L. Cantor re service of Objection to K. Pearsall claim	0.10	325.00	\$32.50
01/20/2016	LFC	CO	Review tentative rulings and outstanding claim objection matters	0.40	925.00	\$370.00
01/20/2016	LFC	CO	Confer with Beth Dassa re: claim objection continuances and tentative rulings	0.20	925.00	\$185.00
01/20/2016	LFC	CO	Review draft claim objection orders	0.50	925.00	\$462.50
01/20/2016	BDD	CO	Email to JS Pomerantz re orders on stips (Stella Schmidt and AMD Products)	0.10	325.00	\$32.50
01/20/2016	BDD	CO	Review docket (re 1/19 hearing)	0.10	325.00	\$32.50
01/20/2016	BDD	CO	Email to M. Kulick re service of Objection to K. Pearsall claim	0.10	325.00	\$32.50
01/20/2016	BDD	CO	Email to creditor K. Pearsall re objection to claim 2-1	0.10	325.00	\$32.50
01/20/2016	BDD	CO	Conferences with L. Cantor and M. Kulick re tentative ruling (1/21 hearings); preparation of new notice re Collateral Finance Corporation	0.40	325.00	\$130.00
01/20/2016	BDD	CO	Research registered agent information for Collateral Finance Corp.	0.10	325.00	\$32.50
01/21/2016	LFC	CO	Review matters for hearing on claim objections	0.40	925.00	\$370.00
01/21/2016	LFC	CO	Review court rulings and notes and revise orders on claim objections	1.60	925.00	\$1,480.00
01/21/2016	BDD	CO	Email to F. Harrison re orders on claim objections (1/19 and 1/21 hearing)	0.10	325.00	\$32.50
01/21/2016	BDD	CO	Email to L. Cantor re orders on Tulving claim objections	0.10	325.00	\$32.50
01/22/2016	LFC	CO	Review court entries re: motions to disallow or re-characterize claims and orders	0.50	925.00	\$462.50
01/22/2016	FSH	CO	Telephone calendar clerk regarding tentative on one matter which pertains to another matter.	0.20	325.00	\$65.00
01/22/2016	FSH	CO	Prepare correspondence to Linda F. Cantor regarding issue with orders on objections to claim and review response.	0.20	325.00	\$65.00
01/22/2016	FSH	CO	Review tentative rulings for hearings on 1/19 and 1/21 and prepare 21 orders regarding claims and 3 orders continuing hearing on motions on claims.	4.50	325.00	\$1,462.50
01/25/2016	LFC	CO	Review and revise draft orders on claim objections	0.50	925.00	\$462.50
01/25/2016	LFC	CO	Review and address service matters	0.20	925.00	\$185.00
01/25/2016	BDD	CO	Confer with M. Kulick re 3/1 hearing on objection to claim of Collateral Finance	0.10	325.00	\$32.50
01/25/2016	BDD	CO	Confer with F. Harrison re re-noticing of hearing on objection to claim of Collateral Finance	0.10	325.00	\$32.50

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01/25/2016	FSH	CO	Confer with Linda F. Cantor regarding orders from hearing and revise an order to reflect change from secured to priority.	0.30	325.00	\$97.50
01/25/2016	FSH	CO	Prepare chart on status of orders for objections to claims and insert orders already received.	0.40	325.00	\$130.00
01/25/2016	FSH	CO	Review CA Secretary of State to obtain agent for service of process for Collateral Finance Corporation and prepare correspondence to Linda F. Cantor regarding same and Notice of Continued Hearing.	0.30	325.00	\$97.50
01/25/2016	FSH	CO	Review and respond to correspondence from Linda F. Cantor regarding chart for orders.	0.20	325.00	\$65.00
01/26/2016	LFC	CO	Draft, review and revise orders on claim objections, notices, NOLs, and outstanding claim issues	5.50	925.00	\$5,087.50
01/26/2016	FSH	CO	Review docket numbers for stipulations regarding claims and include descriptions and docket numbers in status chart of objections to claims.	1.50	325.00	\$487.50
01/26/2016	FSH	CO	Review and respond to correspondence from Linda F. Cantor regarding tracking chart and consignment agreement.	0.30	325.00	\$97.50
01/26/2016	FSH	CO	Review correspondence from Linda F. Cantor regarding orders to be uploaded and certain revisions made.	0.20	325.00	\$65.00
01/27/2016	LFC	CO	Draft, review and revise further claim objection orders and research service matters	2.50	925.00	\$2,312.50
01/27/2016	BDD	CO	Review Schedules re creditor Eshbaugh address	0.10	325.00	\$32.50
01/27/2016	BDD	CO	Email to J. Washington re creditor Eshbaugh address	0.10	325.00	\$32.50
01/27/2016	BDD	CO	Email to L. Cantor re K. Stach address for claim objection	0.10	325.00	\$32.50
01/27/2016	FSH	CO	Review all entered orders regarding claims and update tracking chart to reflect docket entry and date order entered.	1.30	325.00	\$422.50
01/27/2016	FSH	CO	Confer with Linda F. Cantor regarding issues with some of the orders to be lodged.	0.20	325.00	\$65.00
01/27/2016	FSH	CO	Prepare Notices of Continued hearing for objections to claims.	0.40	325.00	\$130.00
01/28/2016	LFC	CO	Review additional orders and NOLs / service for outstanding claim matters (.5) (.3)	0.80	925.00	\$740.00
01/28/2016	FSH	CO	Telephone call with Tina Duarte regarding status of orders on objections to claims and continued matters.	0.20	325.00	\$65.00
01/29/2016	LFC	CO	Review updated creditor list and claims filed with government	0.30	925.00	\$277.50

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01/29/2016	BDD	CO	Email to F. Harrison re amended notice of hearing re Eshbaugh claim	0.10	325.00	\$32.50
01/29/2016	FSH	CO	Review and analyze entered orders on objections to claims and update tracking chart to reflect order status.	1.20	325.00	\$390.00
01/29/2016	FSH	CO	Review and respond to correspondence from Linda F. Cantor regarding order on amended and superseded claims.	0.20	325.00	\$65.00
				<hr/> 65.80		<hr/> \$42,172.00
TOTAL SERVICES FOR THIS MATTER:						\$47,174.50

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Expenses

12/02/2015	CC	Conference Call [E105] AT&T Conference Call, LFC	3.40
01/02/2016	LV	Legal Vision Atty/Mess. Service- Inv. 40004, Orange County Superior Court, BDD	584.00
01/04/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
01/04/2016	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
01/06/2016	FF	Filing Fee [E112] One Legal, LFC	35.60
01/06/2016	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
01/06/2016	RE2	SCAN/COPY (118 @0.10 PER PG)	11.80
01/06/2016	RE2	SCAN/COPY (88 @0.10 PER PG)	8.80
01/06/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/06/2016	RE2	SCAN/COPY (112 @0.10 PER PG)	11.20
01/06/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/07/2016	FE	59935.00002 FedEx Charges for 01-07-16	8.46
01/07/2016	PO	59935.00002 :Postage Charges for 01-07-16	0.49
01/07/2016	RE	(6 @0.20 PER PG)	1.20
01/07/2016	RE	(6 @0.20 PER PG)	1.20
01/07/2016	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
01/07/2016	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
01/07/2016	RE2	SCAN/COPY (41 @0.10 PER PG)	4.10
01/07/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
01/07/2016	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10

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01/07/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
01/07/2016	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
01/07/2016	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
01/07/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
01/07/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
01/07/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
01/07/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
01/07/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
01/07/2016	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
01/07/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
01/07/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
01/07/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
01/07/2016	RE2	SCAN/COPY (15 @0.10 PER PG)	1.50
01/07/2016	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
01/07/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
01/07/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
01/07/2016	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
01/07/2016	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
01/07/2016	RE2	SCAN/COPY (94 @0.10 PER PG)	9.40
01/07/2016	RE2	SCAN/COPY (97 @0.10 PER PG)	9.70
01/07/2016	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
01/07/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20

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01/07/2016	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
01/07/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
01/07/2016	RE2	SCAN/COPY (34 @0.10 PER PG)	3.40
01/07/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
01/07/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/07/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
01/07/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/07/2016	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
01/07/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/07/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/07/2016	RE2	SCAN/COPY (55 @0.10 PER PG)	5.50
01/07/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/07/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/07/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/07/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/07/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/07/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/08/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/08/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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01/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/11/2016	FE	59935.00002 FedEx Charges for 01-11-16	8.46
01/11/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/11/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/11/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/11/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/11/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/11/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/11/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/11/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/11/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/11/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/11/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/11/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/11/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/11/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
01/11/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/11/2016	RE2	SCAN/COPY (209 @0.10 PER PG)	20.90
01/11/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80

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01/11/2016	RE2	SCAN/COPY (58 @0.10 PER PG)	5.80
01/11/2016	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
01/11/2016	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
01/11/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/11/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/12/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/12/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/12/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/12/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/13/2016	FE	59935.00002 FedEx Charges for 01-13-16	8.46
01/13/2016	PO	59935.00002 :Postage Charges for 01-13-16	4.85
01/13/2016	RE	(30 @0.20 PER PG)	6.00
01/13/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/14/2016	FE	59935.00002 FedEx Charges for 01-14-16	8.26
01/14/2016	IF	Incoming Faxes [E104] PSZJ Incoming Fax Log	1.40
01/14/2016	PO	59935.00002 :Postage Charges for 01-14-16	7.05
01/14/2016	RE	(110 @0.20 PER PG)	22.00
01/14/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/14/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/15/2016	PO	Postage [E108]	6.35

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01/18/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/18/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/19/2016	FE	59935.00002 FedEx Charges for 01-19-16	8.46
01/19/2016	FE	59935.00002 FedEx Charges for 01-19-16	13.26
01/19/2016	FE	59935.00002 FedEx Charges for 01-19-16	8.46
01/19/2016	LV	Legal Vision Atty/Mess. Service- Inv. 40179, Orange County Superior Court, BDD	290.00
01/19/2016	PO	Postage [E108]	7.05
01/19/2016	RE	(99 @0.20 PER PG)	19.80
01/19/2016	RE	(16 @0.20 PER PG)	3.20
01/19/2016	RE	(176 @0.20 PER PG)	35.20
01/19/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
01/19/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
01/19/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/19/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/19/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
01/19/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/19/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/19/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/19/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/20/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/21/2016	FE	59935.00002 FedEx Charges for 01-21-16	8.46

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01/21/2016	FF	Filing Fee [E112] Creditors Adjustment Bureau, Inv. 14826, JSP	2,000.00
01/21/2016	PO	59935.00002 :Postage Charges for 01-21-16	24.68
01/21/2016	RE	(33 @0.20 PER PG)	6.60
01/21/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/21/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
01/21/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/21/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/21/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/21/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
01/21/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
01/21/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/21/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/21/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/21/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/21/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
01/21/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

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01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

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01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	FE	59935.00002 FedEx Charges for 01-25-16	8.46
01/25/2016	PO	59935.00002 :Postage Charges for 01-25-16	27.40
01/25/2016	RE	(970 @0.20 PER PG)	194.00
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

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01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (97 @0.10 PER PG)	9.70
01/25/2016	RE2	SCAN/COPY (97 @0.10 PER PG)	9.70
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/25/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	CC	Conference Call [E105] Court Call, January 1, 2016 through January 31, 2016, LFC	35.00
01/26/2016	PO	59935.00002 :Postage Charges for 01-26-16	2.74
01/26/2016	PO	59935.00002 :Postage Charges for 01-26-16	43.55
01/26/2016	RE	(139 @0.20 PER PG)	27.80
01/26/2016	RE	(139 @0.20 PER PG)	27.80

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01/26/2016	RE	(1251 @0.20 PER PG)	250.20
01/26/2016	RE	(97 @0.20 PER PG)	19.40
01/26/2016	RE	(5 @0.20 PER PG)	1.00
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40

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01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (51 @0.10 PER PG)	5.10
01/26/2016	RE2	SCAN/COPY (12 @0.10 PER PG)	1.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	FE	59935.00002 FedEx Charges for 01-27-16	10.81

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01/27/2016	FE	59935.00002 FedEx Charges for 01-27-16	8.46
01/27/2016	FE	59935.00002 FedEx Charges for 01-27-16	8.46
01/27/2016	PO	59935.00002 :Postage Charges for 01-27-16	18.46
01/27/2016	PO	59935.00002 :Postage Charges for 01-27-16	11.01
01/27/2016	RE	(18 @0.20 PER PG)	3.60
01/27/2016	RE	(25 @0.20 PER PG)	5.00
01/27/2016	RE	(30 @0.20 PER PG)	6.00
01/27/2016	RE	(81 @0.20 PER PG)	16.20
01/27/2016	RE	(20 @0.20 PER PG)	4.00
01/27/2016	RE	(12 @0.20 PER PG)	2.40
01/27/2016	RE	(22 @0.20 PER PG)	4.40
01/27/2016	RE	(240 @0.20 PER PG)	48.00
01/27/2016	RE	(108 @0.20 PER PG)	21.60
01/27/2016	RE	(117 @0.20 PER PG)	23.40
01/27/2016	RE	(5 @0.20 PER PG)	1.00
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40

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01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (38 @0.10 PER PG)	3.80
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (97 @0.10 PER PG)	9.70
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
01/27/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/27/2016	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/27/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/28/2016	FE	59935.00002 FedEx Charges for 01-28-16	10.81
01/28/2016	PO	59935.00002 :Postage Charges for 01-28-16	4.63
01/28/2016	PO	59935.00002 :Postage Charges for 01-28-16	13.12

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01/28/2016	RE	(216 @0.20 PER PG)	43.20
01/28/2016	RE	(99 @0.20 PER PG)	19.80
01/28/2016	RE	(38 @0.20 PER PG)	7.60
01/28/2016	RE	(10 @0.20 PER PG)	2.00
01/28/2016	RE	(14 @0.20 PER PG)	2.80
01/28/2016	RE	(21 @0.20 PER PG)	4.20
01/28/2016	RE	(29 @0.20 PER PG)	5.80
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/28/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/28/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/28/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40

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01/28/2016	RE2	SCAN/COPY (34 @0.10 PER PG)	3.40
01/29/2016	FE	59935.00002 FedEx Charges for 01-29-16	8.46
01/29/2016	PO	59935.00002 :Postage Charges for 01-29-16	1.85
01/29/2016	RE	(25 @0.20 PER PG)	5.00
01/29/2016	RE	(50 @0.20 PER PG)	10.00
01/29/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
01/29/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
01/31/2016	PAC	Pacer - Court Research	385.50

Total Expenses for this Matter

\$5,023.17

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Invoice 113129
January 31, 2016

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 01/31/2016

Total Fees	\$47,174.50
Chargeable costs and disbursements	\$5,023.17
Total Due on Current Invoice.....	\$52,197.67

Outstanding Balance from prior Invoices as of 01/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30

Total Amount Due on Current and Prior Invoices	\$375,106.74
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

February 29, 2016

Invoice 113187

Client 59935

Matter 00002

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 02/29/2016

FEES	\$16,350.00
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EXPENSES	\$1,917.25
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TOTAL CURRENT CHARGES	\$18,267.25
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BALANCE FORWARD	\$375,106.74
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TOTAL BALANCE DUE	\$393,373.99
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Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Invoice 113187
February 29, 2016

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	3.10	\$2,427.50
AD	Asset Disposition [B130]	0.10	\$92.50
BL	Bankruptcy Litigation [L430]	0.30	\$262.50
CO	Claims Admin/Objections[B310]	19.50	\$13,197.50
LN	Litigation (Non-Bankruptcy)	0.40	\$370.00
		<u>23.40</u>	<u>\$16,350.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	0.80	\$260.00
FSH	Harrison, Felice S.	Paralegal	325.00	7.10	\$2,307.50
JKH	Hunter, James K. T.	Counsel	875.00	0.30	\$262.50
JSP	Pomerantz, Jason S.	Counsel	725.00	2.70	\$1,957.50
LFC	Cantor, Linda F.	Partner	925.00	12.50	\$11,562.50
				<u>23.40</u>	<u>\$16,350.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$24.61
Pacer - Court Research	\$53.30
Postage [E108]	\$18.34
Reproduction Expense [E101]	\$74.40

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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February 29, 2016

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction/ Scan Copy	\$6.00
Westlaw - Legal Research [E106	\$1,740.60
	<hr/>
	\$1,917.25

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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February 29, 2016

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
02/03/2016	BDD	AA	Email to JS Pomerantz re sheriff info re On the Rocks (writ/keeper info)	0.10	325.00	\$32.50
02/04/2016	LFC	AA	Review revised writ instructions	0.10	925.00	\$92.50
02/04/2016	BDD	AA	Email to L. Cantor re sheriff instructions re writ (On the Rocks)	0.10	325.00	\$32.50
02/04/2016	BDD	AA	Email to M. Kulick re On the Rocks (writ)	0.10	325.00	\$32.50
02/05/2016	LFC	AA	Call to Sheriff's office re writ and imposition of Keeper prior to Valentine's Day	0.20	925.00	\$185.00
02/08/2016	LFC	AA	Follow-up telephone call to Orange County Sherri fr re: execution on writ	0.20	925.00	\$185.00
02/09/2016	LFC	AA	Review Miles Standish coin return proposal and draft e-mail memos regarding same	0.30	925.00	\$277.50
02/09/2016	LFC	AA	Telephone conference with Sheriff deputy re: On the Rocks Keeper	0.20	925.00	\$185.00
02/09/2016	BDD	AA	Email to L. Cantor re keeper placement (re On the Rocks) (.10); conference with M. Kulick re same (.10)	0.20	325.00	\$65.00
02/10/2016	LFC	AA	Telephone conference with Sheriff's office re: On the Rocks matters	0.10	925.00	\$92.50
02/11/2016	LFC	AA	Telephone call with Sgt Torres regarding On the Rocks Keeper results (.2) and e-mails regarding same (.2)	0.40	925.00	\$370.00
02/18/2016	LFC	AA	Draft correspondence to Kevin Lipton counsel re: offer to return coins	0.20	925.00	\$185.00
02/22/2016	LFC	AA	Review e-mail memos re: Tulving sentencing and claims against Gugasian and review issues	0.20	925.00	\$185.00
02/24/2016	JSP	AA	Attention to issues regarding On The Rocks	0.70	725.00	\$507.50
				3.10		\$2,427.50

Asset Disposition [B130]

02/12/2016	LFC	AD	Draft order approving stipulation re: sale of coins	0.10	925.00	\$92.50
				0.10		\$92.50

Bankruptcy Litigation [L430]

02/22/2016	JKH	BL	Email from Linda F. Cantor regarding Tulving blogger and telephone call from Troszak regarding insolvency analysis status.	0.20	875.00	\$175.00
02/25/2016	JKH	BL	Emails from, to Troszak regarding insolvency, Gugasian meeting.	0.10	875.00	\$87.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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February 29, 2016

				0.30		\$262.50
Claims Admin/Objections[B310]						
02/01/2016	LFC	CO	Address outstanding creditor claims (.2) and Department of Justice restitution matters (.1)	0.30	925.00	\$277.50
02/01/2016	FSH	CO	Review and respond to correspondence from Linda F. Cantor regarding charts, update same and transmit with correspondence.	0.30	325.00	\$97.50
02/02/2016	LFC	CO	Review emails from DOJ and consider missing claim issues	0.30	925.00	\$277.50
02/03/2016	LFC	CO	Review emails re missing claims and outline Stipulation	0.30	925.00	\$277.50
02/03/2016	LFC	CO	Review emails re missing claims and outline Stipulation	0.30	925.00	\$277.50
02/03/2016	LFC	CO	Review and address claim objection matters (.2)(.2)	0.40	925.00	\$370.00
02/03/2016	LFC	CO	Research claim matters (.6) and draft stipulation re: withholding distribution of coins and proceeds pending final claim determination (1.8); review and revise stipulation (.6)	3.00	925.00	\$2,775.00
02/03/2016	FSH	CO	Telephone call to Robert Espinosa regarding allowance of his claim.	0.20	325.00	\$65.00
02/04/2016	LFC	CO	Confer with B Dassa re: response to claim objection	0.10	925.00	\$92.50
02/04/2016	LFC	CO	Revise Stipulation re: withholding disbursements	0.30	925.00	\$277.50
02/04/2016	LFC	CO	Address outstanding claim objections	0.40	925.00	\$370.00
02/04/2016	JSP	CO	Attention to issues regarding claims and claim objections	0.40	725.00	\$290.00
02/04/2016	BDD	CO	Email to JS Pomerantz re objeciton to K. Pearsall claim	0.10	325.00	\$32.50
02/04/2016	BDD	CO	Email to L. Cantor re objection to K. Pearsall claim	0.10	325.00	\$32.50
02/04/2016	BDD	CO	Email to F. Harrison re objection to Claim 2-1 filed by K. Pearsall	0.10	325.00	\$32.50
02/04/2016	FSH	CO	Review local and federal rules regarding noticing requirements for filing and objection to claim and duty of creditor to update court of a change of address and conduct legal research regarding same. Prepare memo to Linda F. Cantor and Jason S Pomerantz regarding findings.	1.50	325.00	\$487.50
02/04/2016	FSH	CO	Telephone to Tina Duarte, court clerk for Judge Smith to inquire as to status of two orders and advise Linda F. Cantor of response.	0.20	325.00	\$65.00
02/04/2016	FSH	CO	Update chart to reflect new entered orders.	0.30	325.00	\$97.50
02/05/2016	LFC	CO	Confer with DOJ counsel and review back-up for outstanding criminal restitution claims	0.50	925.00	\$462.50

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/05/2016	LFC	CO	Confer with BRG re: claim back-up	0.10	925.00	\$92.50
02/08/2016	LFC	CO	Review updated claim data for finalization of Victim/Creditor list	0.30	925.00	\$277.50
02/08/2016	LFC	CO	Revise Stipulation re: Sachs claim	0.20	925.00	\$185.00
02/08/2016	FSH	CO	Prepare stipulation resolving the claim of Kenneth W. Stach.	0.70	325.00	\$227.50
02/08/2016	FSH	CO	Prepare stipulation to resolve claim filed by Collateral Finance Corporation.	0.70	325.00	\$227.50
02/08/2016	FSH	CO	Update chart for disposition of objections to claims.	0.20	325.00	\$65.00
02/08/2016	FSH	CO	Telephone call to Doug Frye regarding stipulation for Collateral Finance Corporation's claim.	0.10	325.00	\$32.50
02/09/2016	LFC	CO	Telephone conference with creditor regarding objection to claim	0.20	925.00	\$185.00
02/09/2016	LFC	CO	Review draft stipulation with Stach creditor	0.10	925.00	\$92.50
02/09/2016	LFC	CO	Review and conform creditor and restitution claim list for filing with Courts	0.60	925.00	\$555.00
02/09/2016	LFC	CO	Analysis regarding claim amendment issues (.3) and draft e-mail to DOJ re: claim matters (.1)	0.40	925.00	\$370.00
02/09/2016	LFC	CO	Revise stipulation with Collateral Finance to resolve claim objection	0.10	925.00	\$92.50
02/09/2016	LFC	CO	Telephone conference with State tax authorities re: 2013 income tax (.2) and e-mail memos regarding same (.1)	0.30	925.00	\$277.50
02/09/2016	FSH	CO	Conduct legal research to find cases that discuss whether filing an amended proof of claim changing the classification of the claim after the bar date is considered an amendment to the original claim or a new claim; transmit cases to Linda F. Cantor with correspondence regarding same.	0.70	325.00	\$227.50
02/09/2016	FSH	CO	Prepare correspondence to David Gibbs regarding stipulation and review response and transmit for signature.	0.20	325.00	\$65.00
02/09/2016	FSH	CO	Telephone call with Douglas Frye regarding stipulation and transmit same for signature.	0.20	325.00	\$65.00
02/09/2016	FSH	CO	Review and respond to correspondence from Linda F. Cantor regarding stipulations on claims.	0.20	325.00	\$65.00
02/09/2016	FSH	CO	Review charts sent by Nick and prepare correspondence regarding same as to date change for hearing.	0.20	325.00	\$65.00
02/10/2016	LFC	CO	Confer with BRG re: final victim list (.1) and finalize list (.3)	0.40	925.00	\$370.00
02/10/2016	FSH	CO	Prepare order for stipulation with collateral finance and attend to service and filing of stipulation and	0.40	325.00	\$130.00

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			order.			
02/10/2016	FSH	CO	Review and respond to correspondence from David Gibb regarding Stach stipulation.	0.20	325.00	\$65.00
02/11/2016	LFC	CO	Review DOJ creditor claim discrepancies (.5) and confer with BRG re: same (.1)	0.60	925.00	\$555.00
02/11/2016	LFC	CO	Prepare correspondence to DOJ regarding claim classification matters (.2)(.1)	0.30	925.00	\$277.50
02/11/2016	FSH	CO	Prepare Stach order and prepare stipulation for filing and service.	0.30	325.00	\$97.50
02/11/2016	FSH	CO	Review correspondence from David Gibbs regarding Stach stipulation.	0.10	325.00	\$32.50
02/15/2016	LFC	CO	Update claim chart (.2)	0.20	925.00	\$185.00
02/15/2016	JSP	CO	Analysis regarding claims/claim objections	0.80	725.00	\$580.00
02/16/2016	LFC	CO	Address claim issues raised by DOJ and coin valuation matters	0.30	925.00	\$277.50
02/16/2016	FSH	CO	Review last two orders to be entered and update tracking chart.	0.40	325.00	\$130.00
02/17/2016	LFC	CO	Review updated claim chart	0.10	925.00	\$92.50
02/29/2016	JSP	CO	Attention to claim issues	0.80	725.00	\$580.00
				19.50		\$13,197.50

Litigation (Non-Bankruptcy)

02/17/2016	LFC	LN	Review e-mail correspondence re: coin valuations and sentencing (.2) and draft e-mail correspondence (.1) Review updated claim chart (.1)	0.40	925.00	\$370.00
				0.40		\$370.00

TOTAL SERVICES FOR THIS MATTER:

\$16,350.00

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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February 29, 2016

Expenses

02/02/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
02/04/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
02/04/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
02/04/2016	WL	59935.00002 Westlaw Charges for 02-04-16	415.11
02/09/2016	WL	59935.00002 Westlaw Charges for 02-09-16	642.16
02/10/2016	FE	59935.00002 FedEx Charges for 02-10-16	8.14
02/10/2016	PO	59935.00002 :Postage Charges for 02-10-16	6.35
02/10/2016	RE	(99 @0.20 PER PG)	19.80
02/10/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/10/2016	WL	59935.00002 Westlaw Charges for 02-10-16	397.66
02/11/2016	FE	59935.00002 FedEx Charges for 02-11-16	8.14
02/11/2016	PO	59935.00002 :Postage Charges for 02-11-16	6.35
02/11/2016	RE	(99 @0.20 PER PG)	19.80
02/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/11/2016	WL	Westlaw - Legal Research [E106]	285.67
02/12/2016	FE	59935.00002 FedEx Charges for 02-12-16	8.33
02/12/2016	PO	59935.00002 :Postage Charges for 02-12-16	5.64
02/12/2016	RE	(18 @0.20 PER PG)	3.60
02/12/2016	RE	(144 @0.20 PER PG)	28.80
02/12/2016	RE	(12 @0.20 PER PG)	2.40

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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02/12/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
02/12/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
02/12/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
02/29/2016	PAC	Pacer - Court Research	53.30
02/29/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90

Total Expenses for this Matter

\$1,917.25

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

Page: 10
Invoice 113187
February 29, 2016

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 02/29/2016

Total Fees	\$16,350.00
Chargeable costs and disbursements	\$1,917.25
Total Due on Current Invoice.....	\$18,267.25

Outstanding Balance from prior Invoices as of 02/29/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67

Total Amount Due on Current and Prior Invoices	\$393,373.99
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

March 31, 2016

R. Todd Neilson
Berkeley Research Group LLC
2049 Century Park East ste. 2525
Los Angeles, CA 90067

Invoice 113188
Client 59935
Matter 00002

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 03/31/2016

FEES	\$24,905.00
EXPENSES	\$678.72
TOTAL CURRENT CHARGES	\$25,583.72
BALANCE FORWARD	\$393,373.99
TOTAL BALANCE DUE	\$418,957.71

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AD	Asset Disposition [B130]	0.60	\$195.00
BL	Bankruptcy Litigation [L430]	20.60	\$18,010.00
CA	Case Administration [B110]	0.70	\$647.50
CO	Claims Admin/Objections[B310]	8.80	\$6,052.50
		<u>30.70</u>	<u>\$24,905.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	1.00	\$325.00
CHM	Mackle, Cia H.	Counsel	550.00	4.50	\$2,475.00
JKH	Hunter, James K. T.	Counsel	875.00	19.40	\$16,975.00
JPN	Nolan, Jeffrey P.	Counsel	650.00	0.20	\$130.00
JSP	Pomerantz, Jason S.	Counsel	725.00	0.80	\$580.00
LFC	Cantor, Linda F.	Partner	925.00	4.40	\$4,070.00
SJK	Kahn, Steven J.	Counsel	875.00	0.40	\$350.00
				<u>30.70</u>	<u>\$24,905.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$28.38
Pacer - Court Research	\$37.60
Postage [E108]	\$36.39
Reproduction Expense [E101]	\$178.00

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59935 00002

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction/ Scan Copy	\$104.50
Westlaw - Legal Research [E106	\$293.85
	<hr/>
	\$678.72

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
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Invoice 113188
March 31, 2016

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition [B130]						
03/03/2016	BDD	AD	Review Stip re distribution of seized assets (.10); review claims filed by creditors listed on stip (.40); emails to/conf with L. Cantore re same (.20)	0.60	325.00	\$195.00
				0.60		\$195.00
Bankruptcy Litigation [L430]						
03/01/2016	LFC	BL	Review Gugasian claim matters	0.20	925.00	\$185.00
03/01/2016	JKH	BL	Office conferences with Jeffrey P. Nolan and Steven J. Kahn regarding Gugasian complaint legal issues, research same (1.4); Review documents, preparation for meeting with Judd and Troszak regarding Gugasian Complaints and attend meeting (3.3).	4.70	875.00	\$4,112.50
03/01/2016	JPN	BL	Consult with James K. T. Hunter regarding Title 5 issues.	0.20	650.00	\$130.00
03/01/2016	SJK	BL	Conference with James K. T. Hunter regarding fraudulent transfer claim issues.	0.40	875.00	\$350.00
03/02/2016	JKH	BL	Emails from, to Troszak regarding Gugasian information and preparation of complaints, further research same.	2.70	875.00	\$2,362.50
03/07/2016	JKH	BL	Work on Gugasian complaints, and emails from, to Troszak, Judd regarding same.	3.40	875.00	\$2,975.00
03/08/2016	JKH	BL	Work on preparation of Gugasian complaints and emails to, from Judd regarding same.	6.30	875.00	\$5,512.50
03/09/2016	JKH	BL	Finalize, revise complaints and emails from, to Judd, Troszak regarding same.	0.50	875.00	\$437.50
03/10/2016	JKH	BL	Emails from, to Neilson, Wyatt regarding Gugasian complaints.	0.10	875.00	\$87.50
03/14/2016	JKH	BL	Review, summons, calendar, preparation of Rule 26 notice and effect service of complaints on Gugasians.	0.40	875.00	\$350.00
03/17/2016	LFC	BL	Review e-mails from counsel for Hannes Tulving, Jr. re: claims relating to Gugasian	0.20	925.00	\$185.00
03/22/2016	JKH	BL	Review Notice of Withdrawal, office conference with Linda F. Cantor regarding same.	0.20	875.00	\$175.00
03/25/2016	LFC	BL	Review Gibbons blog / expose re: Gugasian	0.20	925.00	\$185.00
03/27/2016	JKH	BL	Emails from, to Linda F. Cantor, Troszak, Judd regarding Gibbons Gugasian document and review same.	0.70	875.00	\$612.50
03/28/2016	JKH	BL	Emails from, to Troszak, Judd, Neilson regarding Gibbons document.	0.10	875.00	\$87.50

Pachulski Stang Ziehl & Jones LLP
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/31/2016	JKH	BL	Emails from, to Linda F. Cantor, Neilson regarding Gugasian claim, leases, Gibbons email.	0.30	875.00	\$262.50
				20.60		\$18,010.00

Case Administration [B110]

03/16/2016	LFC	CA	Confer with OUST re: replacement Trustee	0.10	925.00	\$92.50
03/16/2016	LFC	CA	Review and respond to OUST information requests regarding bonding, estate cash and case issues (.2)(.1)	0.30	925.00	\$277.50
03/23/2016	LFC	CA	Review files and respond to e-mail inquiries	0.30	925.00	\$277.50
				0.70		\$647.50

Claims Admin/Objections[B310]

03/01/2016	LFC	CO	Draft order on claim reclassification	0.20	925.00	\$185.00
03/03/2016	LFC	CO	Review outstanding restitution victims' claims for final creditor list	0.30	925.00	\$277.50
03/08/2016	CHM	CO	Review email from L Cantor and reply.	0.10	550.00	\$55.00
03/08/2016	LFC	CO	E-mail correspondence with Cia Mackle re: motion to allow claims	0.40	925.00	\$370.00
03/10/2016	CHM	CO	Begin drafting motion to allow late filed claims.	1.40	550.00	\$770.00
03/10/2016	CHM	CO	Telephone conference with L. Cantor re motion to allow late filed claims.	0.10	550.00	\$55.00
03/10/2016	LFC	CO	Confer with Cia Mackle re: Motion to allow late-filed claims	0.10	925.00	\$92.50
03/11/2016	CHM	CO	Finalize motion to allow late filed claims and email same to L. Cantor.	2.90	550.00	\$1,595.00
03/11/2016	LFC	CO	Review and finalize motion to allow late-filed claims and draft declaration (1.2); revise motion and declaration (.3)	1.50	925.00	\$1,387.50
03/14/2016	LFC	CO	Review and finalize motion to allow late-filed claims (.2)(.2)	0.40	925.00	\$370.00
03/14/2016	BDD	CO	Email to L. Cantor and JS Pomerantz re keeper/On the Rocks (.10); call with M. Kulick re same (.10); emails (several) to A. Ramirez at K. Freed's office	0.40	325.00	\$130.00
03/15/2016	LFC	CO	Review Minuti claim matters (.1)(.1)	0.20	925.00	\$185.00
03/28/2016	JSP	CO	Review claims/potential claim objections	0.80	725.00	\$580.00
				8.80		\$6,052.50

TOTAL SERVICES FOR THIS MATTER:

\$24,905.00

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Expenses

03/01/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
03/01/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
03/01/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/01/2016	WL	Westlaw - Legal Research [E106]	293.85
03/02/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
03/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/08/2016	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
03/08/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/08/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/08/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
03/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
03/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/09/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
03/09/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/09/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/09/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20

Pachulski Stang Ziehl & Jones LLP
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03/09/2016	RE2	SCAN/COPY (215 @0.10 PER PG)	21.50
03/11/2016	PO	59935.00002 :Postage Charges for 03-11-16	14.80
03/11/2016	PO	59935.00002 :Postage Charges for 03-11-16	15.24
03/11/2016	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
03/14/2016	FE	59935.00002 FedEx Charges for 03-14-16	8.27
03/14/2016	FE	59935.00002 FedEx Charges for 03-14-16	11.84
03/14/2016	RE	(345 @0.20 PER PG)	69.00
03/14/2016	RE	(450 @0.20 PER PG)	90.00
03/14/2016	RE	(23 @0.20 PER PG)	4.60
03/14/2016	RE2	SCAN/COPY (19 @0.10 PER PG)	1.90
03/14/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/14/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/14/2016	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
03/14/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
03/14/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/14/2016	RE2	SCAN/COPY (225 @0.10 PER PG)	22.50
03/14/2016	RE2	SCAN/COPY (215 @0.10 PER PG)	21.50
03/14/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
03/14/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/14/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
03/14/2016	RE2	SCAN/COPY (225 @0.10 PER PG)	22.50

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03/21/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
03/22/2016	FE	59935.00002 FedEx Charges for 03-22-16	8.27
03/22/2016	PO	59935.00002 :Postage Charges for 03-22-16	6.35
03/22/2016	RE	(8 @0.20 PER PG)	1.60
03/22/2016	RE	(64 @0.20 PER PG)	12.80
03/31/2016	PAC	Pacer - Court Research	37.60
Total Expenses for this Matter			\$678.72

Pachulski Stang Ziehl & Jones LLP
Neilson, R. Todd (Tulving)
59935 00002

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March 31, 2016

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 03/31/2016

Total Fees	\$24,905.00
Chargeable costs and disbursements	\$678.72
Total Due on Current Invoice.....	\$25,583.72

Outstanding Balance from prior Invoices as of 03/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,894.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25

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Total Amount Due on Current and Prior Invoices

\$418,957.71

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

April 30, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 113558

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 04/30/2016

FEES	\$20,597.50
EXPENSES	\$161.56
TOTAL CURRENT CHARGES	\$20,759.06
BALANCE FORWARD	\$418,957.71
A/R Adjustments	-\$100.00
TOTAL BALANCE DUE	\$439,616.77

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	1.00	\$925.00
AD	Asset Disposition [B130]	14.40	\$12,060.00
BL	Bankruptcy Litigation [L430]	2.40	\$2,140.00
CA	Case Administration [B110]	4.30	\$3,892.50
CO	Claims Admin/Objections[B310]	2.40	\$1,580.00
		<u>24.50</u>	<u>\$20,597.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	2.90	\$942.50
JKH	Hunter, James K. T.	Counsel	875.00	3.30	\$2,887.50
JSP	Pomerantz, Jason S.	Counsel	725.00	0.80	\$580.00
LFC	Cantor, Linda F.	Partner	925.00	17.50	\$16,187.50
				<u>24.50</u>	<u>\$20,597.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$8.27
Pacer - Court Research	\$60.40
Postage [E108]	\$10.99
Reproduction Expense [E101]	\$65.60
Reproduction/ Scan Copy	\$16.30

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Summary of Expenses

Amount

\$161.56

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59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
04/08/2016	LFC	AA	Review and analysis re: third party claims (.5)(AA)	0.50	925.00	\$462.50
04/19/2016	LFC	AA	Review e-mail memos regarding final creditor list, coin inventory and transfer of documents to customer list purchaser. (.2)(.1)(AA)	0.30	925.00	\$277.50
04/20/2016	LFC	AA	Review coin analysis prepared by Trustee's office (.2)(AA)	0.20	925.00	\$185.00
				1.00		\$925.00
Asset Disposition [B130]						
04/13/2016	LFC	AD	Review inventory and document turnover matters (.3)(AD)	0.30	925.00	\$277.50
04/26/2016	LFC	AD	Review court filings and records of sale of customer files, Great Collections Undertaking and turnover matters (.6)(AD)	0.60	925.00	\$555.00
04/26/2016	LFC	AD	Draft summary of outstanding questions and issues (.3)(AD)	0.30	925.00	\$277.50
04/26/2016	LFC	AD	Review pleadings, files and records (1.1) (AD) and prepare draft of motion to turnover certain documents relating to the sale of customer lists and destroy paper files and records burdensome to the estate and supporting declarations (3.5)(.3)(AD)	4.90	925.00	\$4,532.50
04/27/2016	LFC	AD	Review and revise draft motion to dispose of documents (4.0) (AD)	4.00	925.00	\$3,700.00
04/27/2016	LFC	AD	Confer with Beth Dassa re: notice of bankruptcy sale (.1)(.1)(AD)	0.20	925.00	\$185.00
04/27/2016	LFC	AD	Further revise draft pleadings and draft supporting declarations 1.2(AD)	1.20	925.00	\$1,110.00
04/27/2016	BDD	AD	Email to L. Cantor re Notice of Sale (internet auction) of coins	0.10	325.00	\$32.50
04/27/2016	BDD	AD	Begin work on Notice of Sale of Estate Property (.30); emails to L. Cantor re same (.20)	0.50	325.00	\$162.50
04/27/2016	BDD	AD	Email to L. Cantor re auctioneer employment and sale re coins	0.10	325.00	\$32.50
04/27/2016	BDD	AD	Review Heritage Auctions website re Tulving sale information (.20); email to L. Cantor re same (.10)	0.30	325.00	\$97.50
04/28/2016	LFC	AD	Telephone conference with Nick Troszak re: motion to abandon records (.2) and review and revise motion (.6)(AD)	0.80	925.00	\$740.00
04/28/2016	BDD	AD	Review Heritage Auction requirements; conf with L. Cantor re same	1.00	325.00	\$325.00
04/28/2016	BDD	AD	Message fo M. Deleon at Heritage re	0.10	325.00	\$32.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
auction/internet bidding				<u>14.40</u>		<u>\$12,060.00</u>
Bankruptcy Litigation [L430]						
04/02/2016	JKH	BL	Review order of appointment and emails to, from Linda F. Cantor regarding impact on Gugasian adversaries.	0.10	875.00	\$87.50
04/08/2016	JKH	BL	Review answers to Gugasian complaints (.4); Emails from, to Neilson regarding final Trustee's Report and revise same (.3).	0.70	875.00	\$612.50
04/12/2016	JKH	BL	Review Amended Answers to Gugasian complaints and compare to original answers.	0.30	875.00	\$262.50
04/12/2016	LFC	BL	Review Gugasian complaint, exhibits and answer (.8)(BL)	0.80	925.00	\$740.00
04/27/2016	JKH	BL	Review pleading, research regarding Gugasian matter deadlines, strategy and email Linda F. Cantor regarding same.	0.50	875.00	\$437.50
				<u>2.40</u>		<u>\$2,140.00</u>
Case Administration [B110]						
04/05/2016	LFC	CA	Review e-mails regarding transition and prepare e-mail memo regarding same (.1)(CA)	0.10	925.00	\$92.50
04/06/2016	LFC	CA	Confer with Trustee's financial advisors re: pending administrative matters (.2)(CA)	0.20	925.00	\$185.00
04/12/2016	LFC	CA	Review pending matters in preparation for transition conference call (.6)(CA)	0.60	925.00	\$555.00
04/13/2016	JKH	CA	Conference call with Neilson, Troszak, Kosmala, Linda F. Cantor regarding case status, strategy (1.6); Office conference with Linda F. Cantor regarding lodgment, declaration (.1).	1.70	875.00	\$1,487.50
04/13/2016	LFC	CA	Tulving Conference call regarding transition matters with newly appointed (1.5)(CA)	1.50	925.00	\$1,387.50
04/15/2016	LFC	CA	Review outstanding matters (.2)(CA)	0.20	925.00	\$185.00
				<u>4.30</u>		<u>\$3,892.50</u>
Claims Admin/Objections[B310]						
04/05/2016	LFC	CO	Telephone conference with OUST in Orlando, Florida re: Rome claim (.2) and e-mail memos regarding same (.1)(CO)	0.30	925.00	\$277.50
04/07/2016	LFC	CO	Review Marc One claim matters (.2) (CO)	0.20	925.00	\$185.00
04/13/2016	LFC	CO	Review pleadings and stipulation with government and draft order re: allowance of victim/creditor	0.30	925.00	\$277.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			claims (.3)CO)			
04/13/2016	BDD	CO	Preparation of Decl of Non Opp to Motion for Order allowing late filed claims (.60); emails to/conferences with L. Cantor re same (.20)	0.80	325.00	\$260.00
04/15/2016	JSP	CO	Review status of claims/possible additional claim objections	0.80	725.00	\$580.00
				<u>2.40</u>		<u>\$1,580.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$20,597.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Expenses

04/08/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
04/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/13/2016	FE	59935.00002 FedEx Charges for 04-13-16	8.27
04/13/2016	PO	59935.00002 :Postage Charges for 04-13-16	10.99
04/13/2016	RE	(287 @0.20 PER PG)	57.40
04/13/2016	RE	(41 @0.20 PER PG)	8.20
04/13/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
04/13/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
04/13/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/13/2016	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
04/13/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
04/13/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
04/13/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
04/27/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
04/27/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
04/28/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
04/28/2016	RE2	SCAN/COPY (21 @0.10 PER PG)	2.10
04/30/2016	PAC	Pacer - Court Research	60.40

Total Expenses for this Matter

\$161.56

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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April 30, 2016

REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 04/30/2016

Total Fees	\$20,597.50
Chargeable costs and disbursements	\$161.56
Total Due on Current Invoice.....	\$20,759.06

Outstanding Balance from prior Invoices as of 04/30/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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April 30, 2016

Total Amount Due on Current and Prior Invoices

\$439,616.77

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

May 31, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 113668

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 05/31/2016

FEES	\$35,520.00
EXPENSES	\$621.25
TOTAL CURRENT CHARGES	\$36,141.25
BALANCE FORWARD	\$439,616.77
TOTAL BALANCE DUE	\$475,758.02

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 113668
May 31, 2016

Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	1.20	\$1,070.00
AD	Asset Disposition [B130]	16.30	\$12,437.50
AR	Accounts Receivable	1.00	\$325.00
BL	Bankruptcy Litigation [L430]	8.30	\$7,277.50
CA	Case Administration [B110]	8.10	\$7,112.50
CO	Claims Admin/Objections[B310]	8.00	\$5,720.00
CPO	Comp. of Prof./Others	0.90	\$292.50
LN	Litigation (Non-Bankruptcy)	0.30	\$277.50
RP	Retention of Prof. [B160]	1.90	\$617.50
RPO	Ret. of Prof./Other	1.20	\$390.00
		<u>47.20</u>	<u>\$35,520.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	12.40	\$4,030.00
JKH	Hunter, James K. T.	Counsel	875.00	8.00	\$7,000.00
JSP	Pomerantz, Jason S.	Counsel	725.00	1.50	\$1,087.50
LFC	Cantor, Linda F.	Partner	925.00	25.30	\$23,402.50
				<u>47.20</u>	<u>\$35,520.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$16.62
Pacer - Court Research	\$158.40
Postage [E108]	\$58.93

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$339.80
Reproduction/ Scan Copy	\$47.50
	<hr/>
	\$621.25

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
05/03/2016	LFC	AA	Review and analysis re: Marc One defenses to recovery of coins (.6)(AA)	0.60	925.00	\$555.00
05/03/2016	LFC	AA	Confer with Jim Hunter re: Marc One claims and defenses (.2)(AA)	0.20	925.00	\$185.00
05/09/2016	LFC	AA	Draft follow-up correspondence to Orange County Sherriff re: keeper report (.2)(AA)	0.20	925.00	\$185.00
05/29/2016	JSP	AA	Follow up regarding On The Rocks	0.20	725.00	\$145.00
				1.20		\$1,070.00

Asset Disposition [B130]						
05/02/2016	LFC	AD	Confer with Beth Dassa regarding sale notice (.1)(AD)	0.10	925.00	\$92.50
05/02/2016	BDD	AD	Call with Ron Brackemyre at Heritage re procedures for gallery auction re sale of coins (.20); conference with L. Cantor re same (.10)	0.30	325.00	\$97.50
05/02/2016	BDD	AD	Revisions to attachment to Notice of Sale of Coins per conference with r. Brackemyre at Heritage (.30); email to L. Cantor re same (.10)	0.40	325.00	\$130.00
05/03/2016	LFC	AD	Review and comment on notice of coin sale and attachment (.2)(AD)	0.20	925.00	\$185.00
05/03/2016	BDD	AD	Update attachment re Notice of Sale (coins) (.30); email to L. Cantor re same (.10)	0.40	325.00	\$130.00
05/04/2016	LFC	AD	Review e-mail memos regarding coin inventory and related matters (.2)(AD)	0.20	925.00	\$185.00
05/09/2016	LFC	AD	Review and revise Sale notices (.3)(AD)	0.30	925.00	\$277.50
05/13/2016	LFC	AD	Review creditor correspondence regarding turnover of books and records, review pleadings and draft and respond to e-mail memos regarding scope of sale motion (.6)(AD)	0.60	925.00	\$555.00
05/16/2016	LFC	AD	Review creditor correspondence and consider possible means to address turnover objections and confer with BRG regarding same (.5)(AD)	0.50	925.00	\$462.50
05/16/2016	BDD	AD	Call with T. Duarte re hearing on motion to abandon debtor's files and records; review judge's calendar availability; emails to L. Cantor re same	0.30	325.00	\$97.50
05/17/2016	LFC	AD	Prepare and disseminate correspondence to informally objecting creditors re: need to file formal objection as condition to court setting a hearing (.2)(.3)(.2)(AD)	0.70	925.00	\$647.50
05/17/2016	BDD	AD	Email to L. Cantor re W. Mirken informal objection to motion for turnover of books/records/files	0.10	325.00	\$32.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
05/18/2016	LFC	AD	Review sale notice and coin count matters (.1)(.1)(AD)	0.20	925.00	\$185.00
05/18/2016	BDD	AD	Review auctioneer retention application per L. Cantor request (.20); emails to L. Cantor re same (.20)	0.40	325.00	\$130.00
05/18/2016	LFC	AD	Review Heritage bond and insurance matters (.2)(ADA)	0.20	925.00	\$185.00
05/19/2016	LFC	AD	Review informal objections (.1) and telephone conference with attorney for creditors re: filing objection to disposition of books and records (.2)(AD)	0.30	925.00	\$277.50
05/20/2016	LFC	AD	Review auction documentation (.2)(AD)	0.20	925.00	\$185.00
05/20/2016	LFC	AD	E-mail memos to creditors re: disposition of books and records (.1)(.1)(AD)	0.20	925.00	\$185.00
05/23/2016	LFC	AD	Conference call with trustee and BRG re: coin valuation and sale matters. (1.0)(AD)	1.00	925.00	\$925.00
05/23/2016	LFC	AD	Review and draft correspondence to creditors (.2)(AD)	0.20	925.00	\$185.00
05/23/2016	LFC	AD	Review records and prepare discussion of coin valuation discrepancies (1.2)(AD)	1.20	925.00	\$1,110.00
05/23/2016	BDD	AD	Call with T. Duarte in Judge Smith's chambers re hearing on Trustee's Motion for Order Authorizing Turnover of Books, Records, etc.	0.10	325.00	\$32.50
05/23/2016	BDD	AD	Conference with L. Cantor re hearing on Trustee's motion authorizing turnover of certain books and records	0.10	325.00	\$32.50
05/23/2016	BDD	AD	Email to L. Cantor re Notice of Hearing on Trustee's motion authorizing turnover of certain books and records	0.10	325.00	\$32.50
05/24/2016	LFC	AD	Review and finalize memo on Error Coin disposition matters (.3)(AD)	0.30	925.00	\$277.50
05/24/2016	LFC	AD	Review Error coin valuations (.1)(.1)(AD)	0.20	925.00	\$185.00
05/24/2016	LFC	AD	Draft and respond to correspondence from U.S. Attorneys' counsel re: further valuation of Error coins (.2)(AD)	0.20	925.00	\$185.00
05/24/2016	BDD	AD	Conference with L. Cantor re Notice of Hearing on motin for turnover of property	0.10	325.00	\$32.50
05/25/2016	LFC	AD	Review and comments on hearing notice (.1)(.1)(AD)	0.20	925.00	\$185.00
05/25/2016	LFC	AD	Prepare correspondence to additional creditors re: hearing on records disposition motion (.2)(.1)(AD)	0.30	925.00	\$277.50
05/25/2016	BDD	AD	Draft Notice of Hearing on Motion re Turnover of Books and Records to Great Collections; emails to	0.50	325.00	\$162.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			L. Cantor re same			
05/26/2016	LFC	AD	Address motion to dispose of records, notice of hearing and service issues for creditors including conferences with BRG, reviewing and responding to numerous e-mail memos and conferences with paralegal regarding same (2.5)(AD)	2.50	925.00	\$2,312.50
05/26/2016	BDD	AD	Email to M. Kulick re Notice of Hearing re Turnover of Books/Records to Great Collections	0.10	325.00	\$32.50
05/26/2016	BDD	AD	Email to L. Cantor re Notice of Sale of Coins	0.10	325.00	\$32.50
05/26/2016	BDD	AD	Numerous conferences with/emails to/from L. Cantor and M. Kulick re service of Notice of Hearing re Motion to Dispose of Records on sealed parties; coordinate email service/mailing of Notice to creditors	1.20	325.00	\$390.00
05/26/2016	BDD	AD	Email to L. Cantor re Notice of Motion re hearing re turnover of books and records to Great Collections	0.10	325.00	\$32.50
05/27/2016	LFC	AD	Review auction pleadings and consumer ombudsman report re: sale of customer lists and confidentiality / privacy issues and e-mail records and files re: turnover of books and records (.7)(AD)	0.70	925.00	\$647.50
05/27/2016	LFC	AD	Analysis re: notice and sale matters for dissemination of motion to dispose of books and records to all creditors (.8)(AD)	0.80	925.00	\$740.00
05/31/2016	LFC	AD	Coordinate service of notices of asset disbursements to creditors (.2)(.1)(AD)	0.30	925.00	\$277.50
05/31/2016	LFC	AD	E-mail correspondence with U.S. Attorneys' office and BRG re: valuation of coins, sale matters (.2)(.1)(AD)	0.30	925.00	\$277.50
05/31/2016	BDD	AD	Conference with L. Cantor re Notice of Sale; email to M. Kulick re same	0.10	325.00	\$32.50
				16.30		\$12,437.50

Accounts Receivable

05/02/2016	BDD	AR	Conference with L. Cantor re On the Rocks 9019 (.10); email to L. Cantor and JS Pomerantz re same (.10); review docket and email to JS Pomerantz re same (.10)	0.30	325.00	\$97.50
05/05/2016	BDD	AR	Preparation of Decl Re Non Opp to 9019 Motion re On the Rocks (.30); emails to/conference with L. Cantor re same (.20)	0.50	325.00	\$162.50
05/09/2016	BDD	AR	Email to L. Cantor re Order Granting Settlement Motion with On the Rocks (.10); conversation with L. Cantor re same (.10)	0.20	325.00	\$65.00
				1.00		\$325.00

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Bankruptcy Litigation [L430]

05/02/2016	JKH	BL	Emails from, to Linda F. Cantor regarding Marc One statute issue.	0.10	875.00	\$87.50
05/03/2016	JKH	BL	Research, emails Linda F. Cantor regarding statute of limitations regarding unjust enrichment, conversion (1.9); Office conferences with Linda F. Cantor regarding same (.4); Review documents regarding Marc One potential claim (.6); Review, revise email to Trustee regarding same (.3).	3.20	875.00	\$2,800.00
05/05/2016	LFC	BL	Review order and CNO for OTR settlement. (.1)(BL)	0.10	925.00	\$92.50
05/06/2016	LFC	BL	Review draft order re: settlement with On the Rocks (.1)(BL)	0.10	925.00	\$92.50
05/11/2016	JKH	BL	Emails Lobel regarding Rule 26(f) conference.	0.10	875.00	\$87.50
05/12/2016	JKH	BL	(Kosmala) Email to, letter from and telephone call from Lobel regarding Gugasian matters, review Lobel case analysis, research same.	1.40	875.00	\$1,225.00
05/13/2016	JKH	BL	Emails to Kosmala, to, from Lobel regarding Gugasian meet and confer, settlement letter and further analysis, research same.	1.50	875.00	\$1,312.50
05/16/2016	JKH	BL	Emails Lobel, Kosmala regarding mediation, meet and confer and preparation for, telephone conference with Lobel regarding same.	0.80	875.00	\$700.00
05/17/2016	JKH	BL	Emails to, from Kosmala regarding mediation dates and preparation of Gugasian joint status reports, forward to Lobel.	0.50	875.00	\$437.50
05/19/2016	JKH	BL	Emails to, from, telephone call from Lobel office regarding Gugasian Joint Status Reports and finalize, file same.	0.30	875.00	\$262.50
05/19/2016	LFC	BL	Review joint status report (.1)(BL)	0.10	925.00	\$92.50
05/23/2016	JKH	BL	Email Lobel regarding mediator list.	0.10	875.00	\$87.50
				8.30		\$7,277.50

Case Administration [B110]

05/01/2016	LFC	CA	Prepare report for successor chapter 7 trustee (CA)	3.50	925.00	\$3,237.50
05/02/2016	BDD	CA	Email to M. Kulick re Tulving docket	0.10	325.00	\$32.50
05/03/2016	LFC	CA	Prepare memorandum analysis of Marc One claims for new trustee and finalize memo regarding case, developments, and current status.	1.20	925.00	\$1,110.00
05/03/2016	JSP	CA	Review report to Trustee	1.30	725.00	\$942.50
05/04/2016	LFC	CA	Finalize memo and prepare correspondence re: case transition (.2)(.3)(CA)	0.50	925.00	\$462.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
05/05/2016	LFC	CA	Revise motion to abandon or turn-over documents (.6)(CA)	0.60	925.00	\$555.00
05/05/2016	LFC	CA	Further revise motion and declarations (.3)(.1)(.2)(CA)	0.60	925.00	\$555.00
05/05/2016	LFC	CA	Review abandonment motion and make small revisions (.1)(CA)	0.10	925.00	\$92.50
05/06/2016	LFC	CA	E-mail memos with Todd Neilson re: trustee resignation matters (.1)(CA)	0.10	925.00	\$92.50
05/26/2016	BDD	CA	Attend to misc. calendaring matters	0.10	325.00	\$32.50
				8.10		\$7,112.50

Claims Admin/Objections[B310]

05/05/2016	LFC	CO	Review correspondence re: creditor's claim and e-mail memo regarding same (.1)(CO)	0.10	925.00	\$92.50
05/06/2016	LFC	CO	Review and address Pollina claims matters and confer with N. Troszak re: same (.2)(CO)	0.20	925.00	\$185.00
05/09/2016	LFC	CO	Address creditor claim regarding service matters (.3) and confer with Beth Dassa (.2)(.1) and Nick Troszak (.3) re: same (CO)	0.90	925.00	\$832.50
05/09/2016	LFC	CO	E-mail memos regarding final creditor list (.1)(CO)	0.10	925.00	\$92.50
05/09/2016	LFC	CO	Review and respond to Gibbons e-mail (.1)(CO)	0.10	925.00	\$92.50
05/09/2016	LFC	CO	Review outstanding claims and final victim/creditor list matters (.3)(CO)	0.30	925.00	\$277.50
05/09/2016	LFC	CO	Review and respond to creditors' correspondence (.2)(.1)(.1)(CO)	0.40	925.00	\$370.00
05/09/2016	BDD	CO	Research service information re claimant Mark Pollina (Claim 298-1) (.80); emails to L. Cantor re same (.20); emails to M. Pollina re same (.20)	1.20	325.00	\$390.00
05/09/2016	BDD	CO	Email to N. Troszak re M. Pollina (creditor)	0.10	325.00	\$32.50
05/09/2016	BDD	CO	Email to JS pomerantz re M. Pollina claim	0.10	325.00	\$32.50
05/10/2016	LFC	CO	Conference call with Weneta Kosmala and Nick Troszak regarding final creditor list and distribution of coins / valuation matters.	1.00	925.00	\$925.00
05/10/2016	LFC	CO	Telephone conference with Ben Bain-Creed, US Attorney office, re: final creditor list and restitution claims.	0.20	925.00	\$185.00
05/10/2016	LFC	CO	Confer with Jason Pomerantz and Beth Dassa re: Pollina claim (.1)(.1)(CO)	0.20	925.00	\$185.00
05/10/2016	BDD	CO	Continue researching service information requirements re proofs of claim (re service of M. Pollina proof of claim); conferences with and emails to L. Cantor re same	0.50	325.00	\$162.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
05/10/2016	BDD	CO	Conference with L. Cantor re response to M. Pollina re order on claim objection (.10); email to M. Pollina re same (.10)	0.20	325.00	\$65.00
05/10/2016	BDD	CO	Email to L. Cantor and JS Pomerantz re M. Pollina's emails	0.10	325.00	\$32.50
05/11/2016	LFC	CO	Prepare submission of Final Victim/Creditor list (.1)(CO)	0.10	925.00	\$92.50
05/12/2016	LFC	CO	Tulving Address creditor correspondence re: claim (.2)(CO)	0.20	925.00	\$185.00
05/12/2016	BDD	CO	Review service lists re creditor, D. Bartlow (.20); email to L. Cantor re same (.10)	0.30	325.00	\$97.50
05/12/2016	BDD	CO	Email to N. Troszak re creditor, D. Bartlow	0.10	325.00	\$32.50
05/16/2016	LFC	CO	Review creditor correspondence and e-mail trail on claim filing matters and Josh Gibbons letter (.2)(CO)	0.20	925.00	\$185.00
05/16/2016	LFC	CO	Confer with government counsel and BRG re: creditor's failure to file claim (.1)(CO)	0.10	925.00	\$92.50
05/17/2016	LFC	CO	Review and respond to creditor correspondence re: claims (.2) (CO) and record turnover motion (.1)(AD)	0.30	925.00	\$277.50
05/23/2016	LFC	CO	Telephone conference with creditor's counsel re: Rome claim and back-up documentation (.5)(CO)	0.50	925.00	\$462.50
05/24/2016	LFC	CO	Draft correspondence to creditors (.2)(.1)(CO)	0.30	925.00	\$277.50
05/29/2016	BDD	CO	Review docket re On the Rocks entered order (.10); email to JS Pomerantz re same (.10)	0.20	325.00	\$65.00
				8.00		\$5,720.00

Comp. of Prof./Others

05/02/2016	BDD	CPO	Review first interim fee apps filed by professionals in ch. 7 & ch. 11 matters (.60); email to L. Cantor re same (.20)	0.80	325.00	\$260.00
05/02/2016	BDD	CPO	Conference with L. Cantor re interim fee apps filed by professionals in ch. 7 & ch. 11 matter	0.10	325.00	\$32.50
				0.90		\$292.50

Litigation (Non-Bankruptcy)

05/20/2016	LFC	LN	Telephone conference with trustee in Florida regarding claims and causes of action involving Tulving and access to discovery of documents (.3)(LN)	0.30	925.00	\$277.50
				0.30		\$277.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Retention of Prof. [B160]						
05/09/2016	BDD	RP	Work on Application to Employ PSZJ as counsel to successor ch. 7 trustee (.80); email to L. Cantor re same (.10)	0.90	325.00	\$292.50
05/10/2016	BDD	RP	Preparation of Application to Employ PSZJ as counsel to new trustee, W. Kosmala (.80); email to M. Kulick re same (.10)	0.90	325.00	\$292.50
05/10/2016	BDD	RP	Email to L. Cantor re application to employ PSZJ as counsel to new trustee, W. Kosmala	0.10	325.00	\$32.50
				1.90		\$617.50
Ret. of Prof./Other						
05/12/2016	BDD	RPO	Preparation of Application to Employ BRG as accountants to new ch. 7 trustee (.80); email to L. Cantor re same (.10)	0.90	325.00	\$292.50
05/12/2016	BDD	RPO	Email to L. Cantor re Tenenbaum declaration in support of Application to Employ BRG as accountants for new ch. 7 trustee	0.10	325.00	\$32.50
05/18/2016	BDD	RPO	Email to L. Cantor re PSZJ & BRG retention applications for W. Kosmala (new trustee)	0.10	325.00	\$32.50
05/26/2016	BDD	RPO	Email to M. Kulick re app to employ BRG as counsel to new ch. 7 trustee	0.10	325.00	\$32.50
				1.20		\$390.00
TOTAL SERVICES FOR THIS MATTER:						\$35,520.00

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Expenses

05/02/2016	RE2	SCAN/COPY (20 @0.10 PER PG)	2.00
05/03/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
05/03/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/03/2016	RE2	SCAN/COPY (17 @0.10 PER PG)	1.70
05/04/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/05/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/05/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/05/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/05/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
05/05/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/05/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/05/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
05/05/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
05/05/2016	RE2	SCAN/COPY (23 @0.10 PER PG)	2.30
05/06/2016	PO	59935.00002 :Postage Charges for 05-06-16	48.15
05/06/2016	RE	(104 @0.20 PER PG)	20.80
05/06/2016	RE	(240 @0.20 PER PG)	48.00
05/06/2016	RE	(442 @0.20 PER PG)	88.40
05/06/2016	RE	(600 @0.20 PER PG)	120.00
05/06/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30

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05/06/2016	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
05/06/2016	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
05/06/2016	RE2	SCAN/COPY (46 @0.10 PER PG)	4.60
05/06/2016	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
05/06/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/06/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
05/06/2016	RE2	SCAN/COPY (26 @0.10 PER PG)	2.60
05/06/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
05/06/2016	RE2	SCAN/COPY (30 @0.10 PER PG)	3.00
05/06/2016	RE2	SCAN/COPY (40 @0.10 PER PG)	4.00
05/11/2016	FE	59935.00002 FedEx Charges for 05-11-16	8.31
05/11/2016	PO	59935.00002 :Postage Charges for 05-11-16	4.73
05/11/2016	RE	(18 @0.20 PER PG)	3.60
05/11/2016	RE	(126 @0.20 PER PG)	25.20
05/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
05/11/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
05/11/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/12/2016	RE	(117 @0.20 PER PG)	23.40
05/13/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
05/16/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50

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05/16/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
05/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/17/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
05/17/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
05/19/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/20/2016	FE	59935.00002 FedEx Charges for 05-20-16	8.31
05/26/2016	PO	59935.00002 :Postage Charges for 05-26-16	6.05
05/26/2016	RE	(52 @0.20 PER PG)	10.40
05/26/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
05/26/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
05/27/2016	RE2	SCAN/COPY (18 @0.10 PER PG)	1.80
05/31/2016	PAC	Pacer - Court Research	158.40
05/31/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/31/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/31/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
05/31/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60

Total Expenses for this Matter

\$621.25

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 05/31/2016

Total Fees	\$35,520.00
Chargeable costs and disbursements	\$621.25
Total Due on Current Invoice.....	\$36,141.25

Outstanding Balance from prior Invoices as of 05/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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May 31, 2016

113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
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Total Amount Due on Current and Prior Invoices				\$475,758.02
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

June 30, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 113854

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 06/30/2016

FEES	\$37,197.50
EXPENSES	\$644.48
TOTAL CURRENT CHARGES	\$37,841.98
BALANCE FORWARD	\$475,758.02
TOTAL BALANCE DUE	\$513,600.00

Pachulski Stang Ziehl & Jones LLP
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Invoice 113854
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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AD	Asset Disposition [B130]	30.20	\$23,615.00
BL	Bankruptcy Litigation [L430]	9.10	\$8,007.50
BO	Business Operations	1.50	\$487.50
CO	Claims Admin/Objections[B310]	2.30	\$2,127.50
LN	Litigation (Non-Bankruptcy)	1.20	\$1,110.00
OP	Operations [B210]	0.70	\$647.50
RP	Retention of Prof. [B160]	1.30	\$1,202.50
		<u>46.30</u>	<u>\$37,197.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	4.10	\$1,332.50
FSH	Harrison, Felice S.	Paralegal	325.00	4.60	\$1,495.00
JKH	Hunter, James K. T.	Counsel	875.00	8.20	\$7,175.00
LFC	Cantor, Linda F.	Partner	925.00	29.40	\$27,195.00
				<u>46.30</u>	<u>\$37,197.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$14.95
Federal Express [E108]	\$41.67
Legal Vision Atty Mess Service	\$300.00
Pacer - Court Research	\$67.80

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$24.86
Reproduction Expense [E101]	\$165.20
Reproduction/ Scan Copy	\$30.00
	<hr/>
	\$644.48

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June 30, 2016

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition [B130]						
06/01/2016	LFC	AD	Review and respond to e-mail memos regarding valuation and dissemination of error coins (.2)(.1)(AD)	0.30	925.00	\$277.50
06/01/2016	LFC	AD	Address sale matters (.5)(AD)	0.50	925.00	\$462.50
06/03/2016	LFC	AD	E-mail memos regarding auction and bonding requirements (.1)(.1)(AD)	0.20	925.00	\$185.00
06/03/2016	LFC	AD	Address sale, insurance and bonding issues including telephone calls to auctioneers, conferences with BRG, e-mail correspondence with third parties and draft notice of auction cancellation (.8)(AD)	0.80	925.00	\$740.00
06/03/2016	LFC	AD	Review coin schedules and correspondence re: same (.2)(AD)	0.20	925.00	\$185.00
06/06/2016	LFC	AD	Address sale and bonding issues (1.8)(.5)(AD)	2.30	925.00	\$2,127.50
06/06/2016	LFC	AD	Conference call with chapter 7 trustee and David Judd of BRG re: coin auction (.7)(AD)	0.70	925.00	\$647.50
06/06/2016	LFC	AD	Draft e-mail memo to U.S. Attorneys regarding auction and TC re: same (.2) (AD)	0.20	925.00	\$185.00
06/06/2016	LFC	AD	Review auctioneer's bond and filing matters (.3)(AD)	0.30	925.00	\$277.50
06/06/2016	LFC	AD	Confer with Heritage re: structure of sale (.2)(AD)	0.20	925.00	\$185.00
06/06/2016	LFC	AD	Further address auction issues (2.5)(AD)	2.50	925.00	\$2,312.50
06/06/2016	FSH	AD	Review correspondence from Linda F. Cantor regarding bond requirements and research same regarding UST Manual and prepare correspondence to Linda F. Cantor with findings.	1.20	325.00	\$390.00
06/06/2016	FSH	AD	Prepare correspondence to Ron at Heritage Auctions regarding differentiation of bond; review response (.20); several emails to and from Linda F. Cantor regarding bonds (.2).	0.40	325.00	\$130.00
06/06/2016	FSH	AD	Telephone call to Office of the United States Trustee requesting information as to who at the Office of the UST, the original auctioneer bonds are directed.	0.20	325.00	\$65.00
06/06/2016	FSH	AD	Review numerous correspondence from Linda F. Cantor regarding submission of bonds and prepare pleading to file with the Court with the bonds.	1.10	325.00	\$357.50
06/06/2016	FSH	AD	Telephone calls to Marilyn Sorenson, Nancy Goldenberg and Frank Cadigan regarding bond information.	0.20	325.00	\$65.00
06/07/2016	LFC	AD	Confer with Trustee and BRG re: auction process and review e-mail memos regarding same (.5)(AD)	0.50	925.00	\$462.50
06/07/2016	LFC	AD	Research Trade Secret and confidentiality matters	1.20	925.00	\$1,110.00

Pachulski Stang Ziehl & Jones LLP
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			(1.2)(AD)			
06/07/2016	LFC	AD	Coordinate delivery of auctioneer bonds to OUST and file notice of bonds with Court (.3)(AD)	0.30	925.00	\$277.50
06/08/2016	LFC	AD	Prepare for (.2) and participate on conference call re: Heritage auction (1.0)(AD)	1.20	925.00	\$1,110.00
06/08/2016	LFC	AD	Conferences with BRG and Heritage regarding review of sale process (.2)(.1)(AD)	0.30	925.00	\$277.50
06/14/2016	LFC	AD	Review documents for motion to retain coin valuation expert and Great Collections to disburse coins (.4)(AD)	0.40	925.00	\$370.00
06/16/2016	LFC	AD	Review pleadings and begin draft of supplements to document turnover motion (.3)(AD)	0.30	925.00	\$277.50
06/16/2016	LFC	AD	Review coin sale matters (.2)(AD)	0.20	925.00	\$185.00
06/17/2016	LFC	AD	Review Sale pleadings and turnover motion and draft response to objection and statement in support of Motion to turn over documents (1.6)(AD)	1.60	925.00	\$1,480.00
06/17/2016	LFC	AD	Review documents and draft updated Undertaking Agreement (.3)(AD)	0.30	925.00	\$277.50
06/17/2016	LFC	AD	Review and analysis regarding auctioneer bond problems raised by OUST (.5)(AD)	0.50	925.00	\$462.50
06/17/2016	LFC	AD	Revise response to objection and declaration in support regarding sale of coins to Great Collections (.5)(AD)	0.50	925.00	\$462.50
06/20/2016	LFC	AD	Review and address bond issues including confer with Beth Dassa and review applicable requirements and e-mail correspondence with trustee regarding same (.4)(AD)	0.40	925.00	\$370.00
06/20/2016	BDD	AD	Review auctioneer bond requirements; email to L. Cantor re same	0.50	325.00	\$162.50
06/20/2016	BDD	AD	Email to K. Howard (UST) re auctioneer bond requirements	0.10	325.00	\$32.50
06/21/2016	LFC	AD	Confer with Beth Dassa regarding auctioneer bonding issues (.2)(AD)	0.20	925.00	\$185.00
06/21/2016	BDD	AD	Call with L. Cantor re auctioneer bond requirements; emails re same	0.50	325.00	\$162.50
06/22/2016	BDD	AD	Preparation of Ch. 7 Trustee's auction report and decl of W. MA Kosmala in support thereof; emails to L. Cantor re same	1.90	325.00	\$617.50
06/22/2016	BDD	AD	Email to L. Cantor re auction report	0.10	325.00	\$32.50
06/23/2016	LFC	AD	Finalize Reply and trustee's declaration in support of records disposition motion (.5)(AD)	0.50	925.00	\$462.50
06/23/2016	LFC	AD	Draft Auctioneer reports and declarations in support thereof (1.1)(AD)	1.10	925.00	\$1,017.50

Pachulski Stang Ziehl & Jones LLP
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/23/2016	BDD	AD	Email to N. Brown re auctioneer report	0.10	325.00	\$32.50
06/23/2016	BDD	AD	Continue working on Auction report and declaration of ch. 7 trustee; email to L. Cantor re same	0.80	325.00	\$260.00
06/23/2016	BDD	AD	Email to L. Cantor re auction report	0.10	325.00	\$32.50
06/27/2016	LFC	AD	Finalize response and statement in support of motion re: turnover of documents for filing (.2)(AD)	0.20	925.00	\$185.00
06/29/2016	LFC	AD	Tulving Prepare for hearings on motion to dispose of books and records and review pending case matters (.5)(AD)	0.50	925.00	\$462.50
06/30/2016	LFC	AD	Travel to / from Orange County and attend hearing on motion to dispose of books and records (4.2)(AD)	4.20	925.00	\$3,885.00
06/30/2016	LFC	AD	Draft and revise order approving disposition of books and records (.3)(.1) (AD)	0.40	925.00	\$370.00
				30.20		\$23,615.00

Bankruptcy Litigation [L430]

06/01/2016	JKH	BL	Email Lobel regarding Gugasian mediators (.1); Preparation for status conference (.5).	0.60	875.00	\$525.00
06/02/2016	JKH	BL	Attend status conference (3.5); Emails from, to Lobel regarding mediators and office conference, email from Linda F. Cantor regarding same (.2).	3.70	875.00	\$3,237.50
06/02/2016	LFC	BL	Meeting with James KT Hunter re: status conference and mediation matters in the Gugasian litigation (.1)(.1)(BL)	0.20	925.00	\$185.00
06/05/2016	JKH	BL	Emails from, to Linda F. Cantor, Troszak, Kosmala and Judd regarding Hannes message and telephone conference with Troszak regarding same (.4); Emails to, from Lobel, office conference with Linda F. Cantor regarding mediator payment, preparation and file scheduling orders (.4).	0.80	875.00	\$700.00
06/06/2016	LFC	BL	Confer with James Hunter re: mediation matters (.1)(.1) and confer with Jason Pomerantz re: same (.2)(BL)	0.40	925.00	\$370.00
06/07/2016	JKH	BL	Emails form, to Kosmala, Linda F. Cantor regarding Gugasian mediator issues.	0.20	875.00	\$175.00
06/08/2016	JKH	BL	Emails to, from, Linda F. Cantor, Lobel, Itkin regarding mediator issue, telephone conference with Lobel regarding same, office conference with Linda F. Cantor regarding same.	0.40	875.00	\$350.00
06/08/2016	LFC	BL	Conference with Jim Hunter re: mediation matters (.1)(.1)(.1)	0.30	925.00	\$277.50
06/09/2016	JKH	BL	Emails from, to Itkin, Kosmala regarding mediation	0.30	875.00	\$262.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			dates, fee estimate.			
06/10/2016	JKH	BL	Emails from Lobel regarding mediation dates and preparation, lodge Gugasian scheduling orders.	0.30	875.00	\$262.50
06/13/2016	JKH	BL	Emails from, to Itkin, Lobel office, Kosmala regarding mediation date, mediator rate.	0.20	875.00	\$175.00
06/14/2016	JKH	BL	Emails from, to Kosmala, Itkin regarding mediation rescheduling (.2); Emails to, from Linda F. Cantor regarding mediator fee issues (.2).	0.40	875.00	\$350.00
06/16/2016	JKH	BL	Emails from Itkin, to Kosmala regarding mediation program, confidentiality issues and review same.	0.40	875.00	\$350.00
06/17/2016	JKH	BL	Emails form, to Itkin, Lobel regarding mediation issues, draft insert and emails to, from Kosmala regarding signature of confidentiality agreements.	0.40	875.00	\$350.00
06/27/2016	JKH	BL	Telephone call from, emails Lobel regarding preparation for mediation, information exchanges, emails to, from Judd regarding insolvency analysis.	0.50	875.00	\$437.50
				9.10		\$8,007.50

Business Operations

06/14/2016	FSH	BO	Review adversary proceeding for facts for Motion to Disburse Funds for mediation fees and prepare Motion to Disburse and transmit to Linda F. Cantor.	1.50	325.00	\$487.50
				1.50		\$487.50

Claims Admin/Objections[B310]

06/09/2016	LFC	CO	Research and prepare memorandum re: reclamation claims and criminal forfeiture statutes (1.2)(CO)	1.20	925.00	\$1,110.00
06/15/2016	LFC	CO	Review correspondence and claim attachments and telephone conference with counsel in Florida seeking to block discharge to chapter 7 debtor who asserted claims against Tulving (.7)(CO)	0.70	925.00	\$647.50
06/22/2016	LFC	CO	Review and analysis regarding Rome claims (.4)(CO)	0.40	925.00	\$370.00
				2.30		\$2,127.50

Litigation (Non-Bankruptcy)

06/16/2016	LFC	LN	Review BRG response to discovery requests by Florida attorney relating to subpoena duces tecum (.3)(LN)	0.30	925.00	\$277.50
06/22/2016	LFC	LN	Review discovery issues and correspondence and TC with Cheryl Thompson regarding evidence in support of non-discharge action against Florida creditor with claims against Tulving (.7)(LN)	0.70	925.00	\$647.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
06/22/2016	LFC	LN	Further e-mail correspondence with Thompson and confer with N. Troszak re: access to UPS records (.1)(.1)(LN)	0.20	925.00	\$185.00
				<u>1.20</u>		<u>\$1,110.00</u>

Operations [B210]

06/14/2016	LFC	OP	Review and revise motion to disburse funds (.3)(.4)(OP)	0.70	925.00	\$647.50
				<u>0.70</u>		<u>\$647.50</u>

Retention of Prof. [B160]

06/14/2016	LFC	RP	Review and revise applications to retain PSZJ and BRG and supporting declarations (.8)(.2)(RP)	1.00	925.00	\$925.00
06/15/2016	LFC	RP	Review and update retention applications and supplemental pleadings for PSZJ and BRG (.2)(.1)(RP)	0.30	925.00	\$277.50
				<u>1.30</u>		<u>\$1,202.50</u>

TOTAL SERVICES FOR THIS MATTER: **\$37,197.50**

Pachulski Stang Ziehl & Jones LLP
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Expenses

05/10/2016	CC	Conference Call [E105] AT&T Conference Call, LFC	6.40
05/23/2016	CC	Conference Call [E105] AT&T Conference Call, LFC	8.55
05/26/2016	FE	59935.00002 FedEx Charges for 05-26-16	8.31
05/31/2016	FE	59935.00002 FedEx Charges for 05-31-16	8.31
06/02/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
06/02/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/03/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/03/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/03/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/03/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/03/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/03/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/03/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/06/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/06/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/06/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/06/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/06/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/07/2016	FE	59935.00002 FedEx Charges for 06-07-16	8.35
06/07/2016	LV	Legal Vision Atty/Mess. Service- Inv. 42536, Delivery to Frank Cadigan, J. Washington	300.00

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06/07/2016	PO	59935.00002 :Postage Charges for 06-07-16	4.73
06/07/2016	RE	(17 @0.20 PER PG)	3.40
06/07/2016	RE	(18 @0.20 PER PG)	3.60
06/07/2016	RE	(119 @0.20 PER PG)	23.80
06/07/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/07/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/07/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/07/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/07/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
06/14/2016	RE2	SCAN/COPY (11 @0.10 PER PG)	1.10
06/14/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
06/15/2016	FE	59935.00002 FedEx Charges for 06-15-16	8.35
06/15/2016	PO	59935.00002 :Postage Charges for 06-15-16	15.40
06/15/2016	RE	(67 @0.20 PER PG)	13.40
06/15/2016	RE	(469 @0.20 PER PG)	93.80
06/15/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/15/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/15/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
06/15/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
06/15/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
06/15/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
06/15/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40

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06/17/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
06/22/2016	RE2	SCAN/COPY (27 @0.10 PER PG)	2.70
06/23/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
06/24/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/24/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/24/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
06/24/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
06/27/2016	FE	59935.00002 FedEx Charges for 06-27-16	8.35
06/27/2016	PO	59935.00002 :Postage Charges for 06-27-16	4.73
06/27/2016	RE	(17 @0.20 PER PG)	3.40
06/27/2016	RE	(119 @0.20 PER PG)	23.80
06/27/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/27/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
06/28/2016	RE2	SCAN/COPY (33 @0.10 PER PG)	3.30
06/29/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
06/29/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
06/29/2016	RE2	SCAN/COPY (30 @0.10 PER PG)	3.00
06/30/2016	PAC	Pacer - Court Research	67.80
06/30/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70

Total Expenses for this Matter

\$644.48

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 06/30/2016

Total Fees	\$37,197.50
Chargeable costs and disbursements	\$644.48
Total Due on Current Invoice.....	\$37,841.98

Outstanding Balance from prior Invoices as of 06/30/2016 (May not reflect recent payments)

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111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
Total Amount Due on Current and Prior Invoices				\$513,600.00

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

July 31, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 114787

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 07/31/2016

FEES \$18,222.50

EXPENSES \$391.42

TOTAL CURRENT CHARGES **\$18,613.92**

BALANCE FORWARD **\$513,600.00**

TOTAL BALANCE DUE **\$532,213.92**

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	0.20	\$185.00
AD	Asset Disposition [B130]	16.70	\$14,847.50
BL	Bankruptcy Litigation [L430]	1.20	\$1,050.00
BO	Business Operations	0.70	\$227.50
CA	Case Administration [B110]	0.20	\$185.00
CO	Claims Admin/Objections[B310]	1.20	\$880.00
RP	Retention of Prof. [B160]	0.60	\$555.00
RPO	Ret. of Prof./Other	0.90	\$292.50
		<u>21.70</u>	<u>\$18,222.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	1.90	\$617.50
FSH	Harrison, Felice S.	Paralegal	325.00	0.70	\$227.50
GSG	Greenwood, Gail S.	Counsel	695.00	1.00	\$695.00
JKH	Hunter, James K. T.	Counsel	875.00	1.20	\$1,050.00
LFC	Cantor, Linda F.	Partner	925.00	16.90	\$15,632.50
				<u>21.70</u>	<u>\$18,222.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$12.33
Federal Express [E108]	\$25.23
Pacer - Court Research	\$19.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Postage [E108]	\$31.76
Reproduction Expense [E101]	\$286.80
Reproduction/ Scan Copy	\$16.30
	<hr/>
	\$391.42

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
07/15/2016	LFC	AA	Review solvency analysis (.2)(AA)	0.20	925.00	\$185.00
				0.20		\$185.00
Asset Disposition [B130]						
07/01/2016	LFC	AD	Revise Order on Motion to dispose of records (.1) and e-mail correspondence regarding same (.1)(AD)	0.10	925.00	\$92.50
07/01/2016	LFC	AD	Review Great Collections proposal, Trustee comments and review files and legal issues for preparation of pleadings (.7)(AD)	0.70	925.00	\$647.50
07/02/2016	LFC	AD	Review correspondence regarding Great Collections (.1)(AD)	0.10	925.00	\$92.50
07/05/2016	LFC	AD	Review and revise auctioneer report (.2)(AD)	0.20	925.00	\$185.00
07/05/2016	BDD	AD	Email to L. Cantor re auctioneer report	0.10	325.00	\$32.50
07/06/2016	LFC	AD	Review initial auction report and correspondence regarding same (.2)(AD)	0.20	925.00	\$185.00
07/06/2016	BDD	AD	Conferences with/emails to/from L. Cantor and J. Washington re Report of Auctioneer; edits to report of auctioneer per conference with L. Cantor; email to G. Rohan re revised report of auctioneer and exhibit needed	0.60	325.00	\$195.00
07/07/2016	BDD	AD	Email to L. Cantor re auctioneer report	0.10	325.00	\$32.50
07/07/2016	BDD	AD	Further edits to auctioneer report; email to L. Cantor re same	0.10	325.00	\$32.50
07/07/2016	BDD	AD	Email to J. Washington re Auctioneer report	0.10	325.00	\$32.50
07/08/2016	LFC	AD	Correspondence with creditors regarding coin distribution matters (.1)(AD)	0.10	925.00	\$92.50
07/12/2016	LFC	AD	Draft motion to retain Great Collections and PCGS to value and distribute coins (2.5)	2.50	925.00	\$2,312.50
07/13/2016	LFC	AD	Work on motion to retain professionals and modify proposal for liquidation/distribution of assets (3.6)(RP)	3.60	925.00	\$3,330.00
07/18/2016	LFC	AD	Review and analysis regarding consignment issues and strategy for retention, sale and modification of coin sale process and draft e-mail memo regarding same (.9)(AD)	0.90	925.00	\$832.50
07/18/2016	LFC	AD	Review Terms and Conditions for Great Collections and PCGS and grading process for pleading (.6)(RP)	0.60	925.00	\$555.00
07/19/2016	LFC	AD	Conference call with Trustee and financial advisors to address Great Collections retention matters (.4)(RP)	0.40	925.00	\$370.00

Pachulski Stang Ziehl & Jones LLP
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/19/2016	LFC	AD	Draft / revise Great Collections pleadings (1.6)(RP)	1.60	925.00	\$1,480.00
07/21/2016	LFC	AD	Review, revise and finalize draft of motion to retain Great Collections, auction coins and modify prior distribution plan (1.4)(RP)	1.40	925.00	\$1,295.00
07/25/2016	LFC	AD	Review comments to motion to retain Great Collections and make revisions to pleading (.8)(RP)	0.80	925.00	\$740.00
07/26/2016	LFC	AD	Review and revise Motion to retain Great Collections (.8)(RP)	0.80	925.00	\$740.00
07/26/2016	LFC	AD	Confer with Nick Troszak regarding Great Collections matters (.2)(RP)	0.20	925.00	\$185.00
07/26/2016	LFC	AD	Further revise motion and declaration (1.3)(RP)	1.30	925.00	\$1,202.50
07/27/2016	LFC	AD	E-mail memos regarding great collections with BRG and counsel for Great Collections (.1)(.1)(AD)	0.20	925.00	\$185.00
				<u>16.70</u>		<u>\$14,847.50</u>

Bankruptcy Litigation [L430]

07/04/2016	JKH	BL	Emails from, to Lobel regarding mint agreement document status.	0.10	875.00	\$87.50
07/13/2016	JKH	BL	Email Lobel regarding Mint documents status.	0.10	875.00	\$87.50
07/15/2016	JKH	BL	Emails from, to and telephone conference with Judd regarding insolvency analysis and review same.	0.70	875.00	\$612.50
07/18/2016	JKH	BL	Email from Lobel regarding minting business documents.	0.10	875.00	\$87.50
07/20/2016	JKH	BL	Email from Judd regarding insolvency support documents and review attachments.	0.20	875.00	\$175.00
				<u>1.20</u>		<u>\$1,050.00</u>

Business Operations

07/08/2016	FSH	BO	Prepare declaration on non opposition to disbursement motion and order thereon.	0.70	325.00	\$227.50
				<u>0.70</u>		<u>\$227.50</u>

Case Administration [B110]

07/08/2016	LFC	CA	Review order and notice of non-opposition to disbursement motion (.2)(OP)	0.20	925.00	\$185.00
				<u>0.20</u>		<u>\$185.00</u>

Claims Admin/Objections[B310]

07/06/2016	LFC	CO	Prepare correspondence to creditors re: status of distributions (.2)(CO)	0.20	925.00	\$185.00
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/19/2016	GSG	CO	Finalize & file Nx Rev stipulation.	0.20	695.00	\$139.00
07/19/2016	GSG	CO	Telephone call with Liu re Hawaii claim and stipulation.	0.20	695.00	\$139.00
07/19/2016	GSG	CO	Telephone call with Johiro re Hawaii claim and outstanding returns; email Calles re same.	0.20	695.00	\$139.00
07/19/2016	GSG	CO	Telephone calls with Tennessee and Calles; emails re Hawaii; finalize and file Design Imagery stipulation.	0.40	695.00	\$278.00
				<u>1.20</u>		<u>\$880.00</u>

Retention of Prof. [B160]

07/07/2016	LFC	RP	Review draft retention orders (.2)(RP)	0.20	925.00	\$185.00
07/08/2016	LFC	RP	Review and revise draft orders approving retention of counsel and financial advisors, declarations of non-opposition and notices of lodgement (.4)(RP)	0.40	925.00	\$370.00
				<u>0.60</u>		<u>\$555.00</u>

Ret. of Prof./Other

07/07/2016	BDD	RPO	Preparation of Orders and Declarations of Non Opposition to BRG & PSZJ employment apps (re W. Kosmala as new ch. 7 trustee); emails to L. Cantor re same	0.90	325.00	\$292.50
				<u>0.90</u>		<u>\$292.50</u>

TOTAL SERVICES FOR THIS MATTER:

\$18,222.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Expenses

06/06/2016	CC	Conference Call [E105] AT&T Conference Call, LFC	4.95
06/08/2016	CC	Conference Call [E105] AT&T Conference Call, LFC	3.31
06/08/2016	CC	Conference Call [E105] AT&T Conference Call, LFC	4.07
07/01/2016	FE	59935.00002 FedEx Charges for 07-01-16	8.35
07/01/2016	PO	59935.00002 :Postage Charges for 07-01-16	6.08
07/01/2016	RE	(11 @0.20 PER PG)	2.20
07/01/2016	RE	(110 @0.20 PER PG)	22.00
07/01/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
07/06/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/06/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
07/07/2016	FE	59935.00002 FedEx Charges for 07-07-16	8.44
07/07/2016	PO	59935.00002 :Postage Charges for 07-07-16	5.78
07/07/2016	RE	(23 @0.20 PER PG)	4.60
07/07/2016	RE	(161 @0.20 PER PG)	32.20
07/07/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/08/2016	FE	59935.00002 FedEx Charges for 07-08-16	8.44
07/08/2016	PO	59935.00002 :Postage Charges for 07-08-16	19.90
07/08/2016	RE	(59 @0.20 PER PG)	11.80
07/08/2016	RE	(480 @0.20 PER PG)	96.00
07/08/2016	RE	(590 @0.20 PER PG)	118.00

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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07/08/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/08/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/08/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/08/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
07/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/08/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
07/08/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
07/08/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
07/08/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
07/08/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
07/08/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
07/08/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
07/08/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
07/08/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
07/18/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
07/25/2016	RE2	SCAN/COPY (22 @0.10 PER PG)	2.20
07/26/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
07/31/2016	PAC	Pacer - Court Research	19.00

Total Expenses for this Matter

\$391.42

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 07/31/2016

Total Fees	\$18,222.50
Chargeable costs and disbursements	\$391.42
Total Due on Current Invoice.....	\$18,613.92

Outstanding Balance from prior Invoices as of 07/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98

Total Amount Due on Current and Prior Invoices				\$532,213.92
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

August 31, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 114789

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 08/31/2016

FEES	\$35,742.50
EXPENSES	\$2,367.33
TOTAL CURRENT CHARGES	\$38,109.83
BALANCE FORWARD	\$532,213.92
TOTAL BALANCE DUE	\$570,323.75

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	2.90	\$2,682.50
AD	Asset Disposition [B130]	13.40	\$12,155.00
BL	Bankruptcy Litigation [L430]	17.40	\$15,260.00
CA	Case Administration [B110]	3.70	\$3,422.50
CO	Claims Admin/Objections[B310]	1.10	\$1,017.50
LN	Litigation (Non-Bankruptcy)	0.60	\$555.00
RPO	Ret. of Prof./Other	2.00	\$650.00
		<u>41.10</u>	<u>\$35,742.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	2.40	\$780.00
JKH	Hunter, James K. T.	Counsel	875.00	16.70	\$14,612.50
LFC	Cantor, Linda F.	Partner	925.00	22.00	\$20,350.00
				<u>41.10</u>	<u>\$35,742.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Attorney Service [E107]	\$2,196.52
Federal Express [E108]	\$8.48
Pacer - Court Research	\$11.40
Postage [E108]	\$13.93

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$102.40
Reproduction/ Scan Copy	\$34.60
	<hr/>
	\$2,367.33

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Kosmala, Wenetka (Tulving)
59935 00002

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August 31, 2016

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
08/17/2016	LFC	AA	Review documents and correspondence with Marc One in preparation for call with counsel (.6)(AA)	0.60	925.00	\$555.00
08/17/2016	LFC	AA	Telephone conference with counsel for Marc One regarding discovery matters and claims (.8)(AA)	0.80	925.00	\$740.00
08/17/2016	LFC	AA	Review documents previously produced by Marc One (.3)(AA)	0.30	925.00	\$277.50
08/17/2016	LFC	AA	E-mail memos and confer with James Hunter regarding Marc One / Gugasian payments (.1)(.1)(AA)	0.20	925.00	\$185.00
08/24/2016	LFC	AA	Respond to creditor correspondence regarding discrepancy in coin valuations (.4)(AA)	0.40	925.00	\$370.00
08/26/2016	LFC	AA	E-mail memos regarding discovery and sale matters (.3) (AA)	0.30	925.00	\$277.50
08/29/2016	LFC	AA	Review documents produced by Marc One (.3)(AA)	0.30	925.00	\$277.50
				2.90		\$2,682.50

Asset Disposition [B130]						
08/03/2016	LFC	AD	Review Ian Russell's comments to retention agreement, review consignment terms and draft e-mail memorandum outlining issues (.6)(RP)	0.60	925.00	\$555.00
08/04/2016	LFC	AD	Review and revise retention motion (1.8) ((RP)	1.80	925.00	\$1,665.00
08/05/2016	LFC	AD	Further revisions to Great Collections motion (.1.7)(RP)	1.70	925.00	\$1,572.50
08/09/2016	LFC	AD	Finalize Auction report and bond exoneration motion (.2)(.1)(AD)	0.30	925.00	\$277.50
08/09/2016	LFC	AD	Draft order exonerating Auctioneer's bonds (.3)(AD)	0.30	925.00	\$277.50
08/09/2016	LFC	AD	Further revise Great Collections retention motion to incorporate additional comments (.5)(RP)	0.50	925.00	\$462.50
08/09/2016	LFC	AD	Prepare memorandum and exhibits for Great Collections motion and review by Ian Russell (.8) (RP)	0.80	925.00	\$740.00
08/10/2016	BDD	AD	Preparation of cash disbursement motion re payment of tax penalties; emails to L. Cantor re same	0.40	325.00	\$130.00
08/11/2016	LFC	AD	Finalize Auction Report and related pleadings for filing (.2)(AD)	0.20	925.00	\$185.00
08/16/2016	LFC	AD	Review auctioneer requirements for trustee sales and e-mail memos regarding(.2)(AD)	0.20	925.00	\$185.00
08/16/2016	LFC	AD	Review revisions to Great Retention Motion raised by Ian Russell (.3)(RP)	0.30	925.00	\$277.50

Pachulski Stang Ziehl & Jones LLP
Kosmala, Wenetka (Tulving)
59935 00002

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Invoice 114789
August 31, 2016

				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/17/2016	LFC	AD	Review Auctioneer comments and revise pleading (.5)(.1)(.3)(AD)	0.90	925.00	\$832.50
08/17/2016	LFC	AD	Prepare memo regarding trustee auctioneer requirements for Great Collections (.2)(AD)	0.20	925.00	\$185.00
08/17/2016	LFC	AD	Revise Great Collections pleadings (.2)(RP)	0.20	925.00	\$185.00
08/18/2016	LFC	AD	Telephone conference with Nick Troszak re: sale matter (.1)(AD)	0.10	925.00	\$92.50
08/18/2016	LFC	AD	Further revise Great Collections pleadings and related pleadings (1.6)(AD)	1.60	925.00	\$1,480.00
08/19/2016	LFC	AD	Review technical auctioneer bond requirements and draft memorandum in response to Great Collections bond issues (.4)(RP)	0.40	925.00	\$370.00
08/22/2016	LFC	AD	Revise motion to retain Great Collections (.4)(RP)	0.40	925.00	\$370.00
08/25/2016	LFC	AD	Draft response to creditors regarding Miles Standish valuation of the Presidential Error Coins. (.3)(.2)(AD)	0.50	925.00	\$462.50
08/29/2016	LFC	AD	Telephone conferences with bank personnel regarding bond requirements for auctioneer (.1)(.2) and prepare memo outlining requirements (.4)(AD)	1.60	925.00	\$1,480.00
08/29/2016	LFC	AD	Revise Great Collections retention motion for final review (.2)(RP)	0.20	925.00	\$185.00
08/31/2016	LFC	AD	Review proposed form of bond for Great Collections and provide comment to and confer with banker (.2)(AD)	0.20	925.00	\$185.00
				13.40		\$12,155.00

Bankruptcy Litigation [L430]

08/02/2016	JKH	BL	Work on mediation statement.	3.40	875.00	\$2,975.00
08/03/2016	JKH	BL	Complete and serve mediation statement.	3.90	875.00	\$3,412.50
08/03/2016	LFC	BL	Review Trustee's mediation statement (.3)(BL)	0.30	925.00	\$277.50
08/04/2016	JKH	BL	Telephone conference, emails with Itkin, Lobel regarding Gugasian mediation brief.	0.20	875.00	\$175.00
08/05/2016	JKH	BL	Emails to, from Lobel, Itkin, Kosmala regarding Gugasian brief, pre-mediation settlement discussions.	0.30	875.00	\$262.50
08/07/2016	LFC	BL	Review mediation statement and trial issues (.3)(BL)	0.30	925.00	\$277.50
08/08/2016	JKH	BL	Emails from, to Itkin, Lobel regarding mediation attendees (.1); Email Kosmala regarding Mediation preparation (.1).	0.20	875.00	\$175.00
08/09/2016	JKH	BL	Preparation for Gugasian mediation.	1.30	875.00	\$1,137.50
08/10/2016	JKH	BL	Attend mediation conference.	5.50	875.00	\$4,812.50

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/16/2016	JKH	BL	Office conference with Linda F. Cantor regarding meeting with Judd, Troszak, case strategy, settlement assessment (.4); Emails from, to Weneta regarding timing (.1).	0.50	875.00	\$437.50
08/16/2016	LFC	BL	Confer with J. Hunter re: Gugasian litigation (.1)(BL)	0.10	925.00	\$92.50
08/17/2016	JKH	BL	Emails from, to office conference with Linda F. Cantor regarding Marc One contact.	0.20	875.00	\$175.00
08/18/2016	JKH	BL	Emails from, to Linda F. Cantor regarding Trustee report comments.	0.10	875.00	\$87.50
08/19/2016	JKH	BL	Office conference, email Troszak regarding Gugasian issues.	0.30	875.00	\$262.50
08/23/2016	JKH	BL	Telephone conference with Lobel regarding settlement and email Kosmala regarding same.	0.10	875.00	\$87.50
08/29/2016	JKH	BL	Emails to, from Lobel, to Kosmala regarding settlement offer (.2); Review Marc One documents and office conference with Linda F. Cantor regarding same (.4).	0.60	875.00	\$525.00
08/31/2016	JKH	BL	Email from, to Kosmala regarding settlement offer analysis.	0.10	875.00	\$87.50
				<u>17.40</u>		<u>\$15,260.00</u>

Case Administration [B110]

08/15/2016	LFC	CA	Draft Trustee Report #9 (1.6)(CA)	1.60	925.00	\$1,480.00
08/18/2016	LFC	CA	Review and revise Trustee Report (.8)(CA)	0.80	925.00	\$740.00
08/18/2016	LFC	CA	Further revise Trustee Report (.6)(CA)	0.60	925.00	\$555.00
08/19/2016	LFC	CA	Revise Trustee Report (.3)(CA)	0.30	925.00	\$277.50
08/23/2016	LFC	CA	Review and update report and distribution list for Trustee Report # 9 (.4)(CA)	0.40	925.00	\$370.00
				<u>3.70</u>		<u>\$3,422.50</u>

Claims Admin/Objections[B310]

08/02/2016	LFC	CO	Review Ronald Seward late claim matters (.2)(CO)	0.20	925.00	\$185.00
08/10/2016	LFC	CO	Review and revise cash disbursement motion (.3)(.1)(CO)	0.40	925.00	\$370.00
08/11/2016	LFC	CO	Review and revise cash disbursement motion to pay tax penalties and review e-mail memos regarding same (.3)(CO))	0.30	925.00	\$277.50
08/12/2016	LFC	CO	Review creditor correspondence regarding coin distributions (.2)(CO)	0.20	925.00	\$185.00
				<u>1.10</u>		<u>\$1,017.50</u>

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Litigation (Non-Bankruptcy)

08/15/2016	LFC	LN	Review Rome claim matters, records on transactions and e-mails with counsel for trustee seeking non-discharge judgment regarding deposition and discovery matters (.6)(LN)	0.60	925.00	\$555.00
				<u>0.60</u>		<u>\$555.00</u>

Ret. of Prof./Other

08/09/2016	BDD	RPO	Email to L. Cantor re Motion to Retain Great Collections	0.10	325.00	\$32.50
08/09/2016	BDD	RPO	Review UST auctioneer guidelines; email to L. Cantor re same	0.30	325.00	\$97.50
08/09/2016	BDD	RPO	Review bankruptcy provisions re employment of professionals; email to L. Cantor re same	0.30	325.00	\$97.50
08/29/2016	BDD	RPO	Confer with L. Cantor re blanket and individual bonds re employment of Great Collections; review blanket and individual bond requirements; email/call to K. Howard at UST's office re same	0.60	325.00	\$195.00
08/30/2016	BDD	RPO	Emails to/call with E. Parisi at Hugh Wood re Great Collections bond	0.30	325.00	\$97.50
08/30/2016	BDD	RPO	Conference with L. Cantor re bonds for Great Collections - retention agreement re same	0.20	325.00	\$65.00
08/31/2016	BDD	RPO	Email to L. Cantor re bonding requirements	0.10	325.00	\$32.50
08/31/2016	BDD	RPO	Conference with L. Cantor re Great Collections retention application; bond requirements	0.10	325.00	\$32.50
				<u>2.00</u>		<u>\$650.00</u>

TOTAL SERVICES FOR THIS MATTER:

\$35,742.50

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Expenses

08/02/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
08/02/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
08/02/2016	RE2	SCAN/COPY (24 @0.10 PER PG)	2.40
08/03/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
08/03/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/03/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
08/03/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/03/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/03/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/04/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/04/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
08/04/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/05/2016	RE2	SCAN/COPY (35 @0.10 PER PG)	3.50
08/09/2016	RE2	SCAN/COPY (101 @0.10 PER PG)	10.10
08/09/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
08/10/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
08/11/2016	FE	59935.00002 FedEx Charges for 08-11-16	8.48
08/11/2016	PO	59935.00002 :Postage Charges for 08-11-16	13.93
08/11/2016	RE	(448 @0.20 PER PG)	89.60
08/11/2016	RE	(64 @0.20 PER PG)	12.80

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08/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
08/11/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
08/11/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
08/11/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
08/11/2016	RE2	SCAN/COPY (29 @0.10 PER PG)	2.90
08/11/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/18/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
08/19/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
08/19/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
08/22/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
08/23/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
08/23/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
08/23/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
08/31/2016	AS	Attorney Service [E107] Liner LLP, Inv. 197189, JKTH (Ct. approved Mediation charges).	2,196.52
08/31/2016	PAC	Pacer - Court Research	11.40

Total Expenses for this Matter

\$2,367.33

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 08/31/2016

Total Fees	\$35,742.50
Chargeable costs and disbursements	\$2,367.33
Total Due on Current Invoice.....	\$38,109.83

Outstanding Balance from prior Invoices as of 08/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92

Total Amount Due on Current and Prior Invoices				\$570,323.75
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Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

September 30, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 114790

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 09/30/2016

FEES	\$16,222.50
EXPENSES	\$1,069.39
TOTAL CURRENT CHARGES	\$17,291.89
BALANCE FORWARD	\$570,323.75
TOTAL BALANCE DUE	\$587,615.64

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AA	Asset Analysis/Recovery[B120]	1.30	\$1,202.50
AD	Asset Disposition [B130]	1.30	\$542.50
BL	Bankruptcy Litigation [L430]	14.80	\$12,960.00
CA	Case Administration [B110]	0.30	\$97.50
CO	Claims Admin/Objections[B310]	0.50	\$402.50
LN	Litigation (Non-Bankruptcy)	0.50	\$462.50
RP	Retention of Prof. [B160]	0.60	\$555.00
		<u>19.30</u>	<u>\$16,222.50</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	1.50	\$487.50
JKH	Hunter, James K. T.	Counsel	875.00	14.60	\$12,775.00
LFC	Cantor, Linda F.	Partner	925.00	3.20	\$2,960.00
				<u>19.30</u>	<u>\$16,222.50</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$50.24
Lexis/Nexis- Legal Research [E	\$773.43
Pacer - Court Research	\$40.60
Postage [E108]	\$18.22

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction Expense [E101]	\$105.00
Reproduction/ Scan Copy	\$81.90
	<hr/>
	\$1,069.39

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Analysis/Recovery[B120]						
09/06/2016	LFC	AA	Review Marc One documents and e-mail memo to BRG re: Gugasian matters (.3)(AA)	0.30	925.00	\$277.50
09/20/2016	LFC	AA	Tulving Respond to e-mail memos from creditors regarding status of coin matters (.2)(AA) Review Marc One matters (.3)(AA)	0.50	925.00	\$462.50
09/20/2016	LFC	AA	Review Marc One matters (.3)(AA)	0.30	925.00	\$277.50
09/22/2016	LFC	AA	Telephone conference with BRG and Jim Hunter re: Marc One recovery matters (.2)(AA)	0.20	925.00	\$185.00
				1.30		\$1,202.50
Asset Disposition [B130]						
09/01/2016	BDD	AD	Email to L. Cantor re Great Collections retention application	0.10	325.00	\$32.50
09/01/2016	BDD	AD	Review Great Collection retention application; compilation of exhibits re same; email to L. Cantor re same	0.50	325.00	\$162.50
09/01/2016	BDD	AD	Emails to/conferences with M. Kulick re Great Collections retention application	0.30	325.00	\$97.50
09/01/2016	BDD	AD	Email to I. Russell re finalized retention application for Great Collections	0.10	325.00	\$32.50
09/01/2016	BDD	AD	Email to N. Brown re Great Collections retention application	0.10	325.00	\$32.50
09/06/2016	LFC	AD	Address Great Collections bond filing matters (.1)(.1)(AD)	0.20	925.00	\$185.00
				1.30		\$542.50
Bankruptcy Litigation [L430]						
09/06/2016	JKH	BL	Telephone conferences with Kosmala, Lobel regarding settlement (.4); Preparation of Joint Status Reports, telephone conference and emails, Lockwood regarding same (.4).	0.80	875.00	\$700.00
09/09/2016	JKH	BL	Office conference with Linda F. Cantor, review documents and emails to, from, telephone conference with Thompson regarding Rome Trustee deposition issues.	0.70	875.00	\$612.50
09/14/2016	JKH	BL	Telephone conferences, emails from, to Thompson, Linda F. Cantor regarding Rome Bk. Deposition, telephone conference with Troszak regarding same.	0.80	875.00	\$700.00
09/15/2016	JKH	BL	Emails from, to Thompson, Troszak regarding Rome Bk. Deposition and office conference with Thompson, Troszak regarding same (.9); Review,	4.20	875.00	\$3,675.00

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
			approve Itkin bill regarding mediation (.1); Work on preparation of Request for Production of Documents to Gugasians (3.2).			
09/16/2016	JKH	BL	Preparation of Request for Production of Documents and Interrogatories to Gugasians (3.4); Emails from Thompson, Troszak regarding Rome Bk. subpoena, deposition (.1).	3.50	875.00	\$3,062.50
09/16/2016	LFC	BL	Review Gugasian discovery (.2)(BL)	0.20	925.00	\$185.00
09/20/2016	JKH	BL	Emails from, to Troszak, preparation for Troszak deposition regarding Rome bk. subpoena.	0.20	875.00	\$175.00
09/21/2016	JKH	BL	Attend Troszak deposition pursuant to Rome bk. subpoena (2.9); Office conferences with Linda F. Cantor, emails Linda F. Cantor, Troszak, Judd regarding Marc One meeting, Marshack (.1).	3.00	875.00	\$2,625.00
09/22/2016	JKH	BL	Emails regarding, preparation and attend Gugasian status conferences, telephone conferences with Lockwood regarding same (.6); Preparation of scheduling orders (.1); Conference call with Linda F. Cantor, Troszak, Judd regarding Marc One (.4).	1.10	875.00	\$962.50
09/23/2016	JKH	BL	Telephone conference with Court clerk regarding correcting Plaintiff's name and research same.	0.30	875.00	\$262.50
				14.80		\$12,960.00

Case Administration [B110]

09/01/2016	BDD	CA	Email to L. Cantor re 2016 annual trustee interim report	0.10	325.00	\$32.50
09/20/2016	BDD	CA	Begin working on trustee interim report through 9/30/16	0.20	325.00	\$65.00
				0.30		\$97.50

Claims Admin/Objections[B310]

09/02/2016	LFC	CO	Address and respond to creditor correspondence (.2)(.1)(CO)	0.30	925.00	\$277.50
09/06/2016	LFC	CO	Review and respond to creditor correspondence (.1)(CO)	0.10	925.00	\$92.50
09/20/2016	BDD	CO	Email to L. Cantor re motion to extend time to object to claims	0.10	325.00	\$32.50
				0.50		\$402.50

Litigation (Non-Bankruptcy)

09/09/2016	LFC	LN	Review e-mail memos from Florida counsel regarding Wade bankruptcy claims against Tulving and confer with Jim Hunter regarding discovery	0.50	925.00	\$462.50
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
matters (.5)(LN)				<u>0.50</u>		<u>\$462.50</u>
Retention of Prof. [B160]						
09/01/2016	LFC	RP	Review final application and exhibits for retention application for Great Collections. (.2)(RP)	0.20	925.00	\$185.00
09/02/2016	LFC	RP	Prepare statement re auctioneer's bond (.2)(RP)	0.20	925.00	\$185.00
09/02/2016	LFC	RP	Correspondence with financial institution and OUST re: bond fore auctioneer (.2)(.1)(RP)	0.20	925.00	\$185.00
				<u>0.60</u>		<u>\$555.00</u>
TOTAL SERVICES FOR THIS MATTER:						\$16,222.50

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Expenses

09/01/2016	FE	59935.00002 FedEx Charges for 09-01-16	8.48
09/01/2016	PO	59935.00002 :Postage Charges for 09-01-16	16.02
09/01/2016	RE	(486 @0.20 PER PG)	97.20
09/01/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/01/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/01/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
09/01/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/01/2016	RE2	SCAN/COPY (55 @0.10 PER PG)	5.50
09/01/2016	RE2	SCAN/COPY (37 @0.10 PER PG)	3.70
09/01/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/01/2016	RE2	SCAN/COPY (39 @0.10 PER PG)	3.90
09/01/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/01/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/01/2016	RE2	SCAN/COPY (54 @0.10 PER PG)	5.40
09/02/2016	FE	59935.00002 FedEx Charges for 09-02-16	24.88
09/02/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/02/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
09/02/2016	RE2	SCAN/COPY (54 @0.10 PER PG)	5.40
09/02/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/02/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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09/02/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/02/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/02/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/02/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/03/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
09/06/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/06/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/06/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
09/06/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
09/06/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/07/2016	FE	59935.00002 FedEx Charges for 09-07-16	8.44
09/07/2016	LN	59935.00002 Lexis Charges for 09-07-16	64.68
09/09/2016	LN	59935.00002 Lexis Charges for 09-09-16	33.00
09/09/2016	LN	59935.00002 Lexis Charges for 09-09-16	33.00
09/09/2016	LN	59935.00002 Lexis Charges for 09-09-16	33.00
09/09/2016	LN	59935.00002 Lexis Charges for 09-09-16	492.80
09/09/2016	LN	59935.00002 Lexis Charges for 09-09-16	13.99
09/12/2016	LN	59935.00002 Lexis Charges for 09-12-16	25.74
09/13/2016	LN	59935.00002 Lexis Charges for 09-13-16	25.74
09/14/2016	LN	59935.00002 Lexis Charges for 09-14-16	25.74
09/15/2016	LN	59935.00002 Lexis Charges for 09-15-16	25.74

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09/15/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/15/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/15/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
09/15/2016	RE2	SCAN/COPY (215 @0.10 PER PG)	21.50
09/16/2016	PO	59935.00002 :Postage Charges for 09-16-16	2.20
09/16/2016	RE	(39 @0.20 PER PG)	7.80
09/16/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
09/16/2016	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
09/16/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
09/16/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
09/16/2016	RE2	SCAN/COPY (10 @0.10 PER PG)	1.00
09/16/2016	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
09/16/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
09/16/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
09/16/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
09/16/2016	RE2	SCAN/COPY (7 @0.10 PER PG)	0.70
09/16/2016	RE2	SCAN/COPY (8 @0.10 PER PG)	0.80
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10

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09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
09/16/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
09/16/2016	RE2	SCAN/COPY (13 @0.10 PER PG)	1.30
09/20/2016	RE2	SCAN/COPY (16 @0.10 PER PG)	1.60
09/20/2016	RE2	SCAN/COPY (25 @0.10 PER PG)	2.50
09/21/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
09/21/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/22/2016	FE	Federal Express [E108]	8.44
09/22/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
09/22/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/22/2016	RE2	SCAN/COPY (2 @0.10 PER PG)	0.20
09/22/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
09/22/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
09/22/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30

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09/22/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
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09/30/2016	PAC	Pacer - Court Research	40.60
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Total Expenses for this Matter	\$1,069.39
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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 09/30/2016

Total Fees	\$16,222.50
Chargeable costs and disbursements	\$1,069.39
Total Due on Current Invoice.....	\$17,291.89

Outstanding Balance from prior Invoices as of 09/30/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
110539	05/31/2015	\$6,403.50	\$70.32	\$6,473.82
110540	06/30/2015	\$17,078.50	\$99.19	\$17,177.69
110965	07/31/2015	\$8,675.50	\$237.50	\$8,913.00
110967	08/31/2015	\$3,914.00	\$162.29	\$4,076.29
111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83

Total Amount Due on Current and Prior Invoices \$587,615.64

Pachulski Stang Ziehl & Jones LLP

10100 Santa Monica Blvd.
13th Floor
Los Angeles, CA 90067

October 31, 2016

Weneta M.A. Kosmala, Chapter 7 Trustee
3 MacArthur Place, Suite 760

Invoice 114791

Client 59935

Matter 00002

Santa Ana, CA 92707

LFC

RE: Chapter 7

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 10/31/2016

FEES	\$13,930.00
EXPENSES	\$172.16
TOTAL CURRENT CHARGES	\$14,102.16
BALANCE FORWARD	\$587,615.64
TOTAL BALANCE DUE	\$601,717.80

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Summary of Services by Task Code

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
AD	Asset Disposition [B130]	1.60	\$1,120.00
BL	Bankruptcy Litigation [L430]	8.80	\$7,700.00
CA	Case Administration [B110]	7.50	\$3,697.50
CO	Claims Admin/Objections[B310]	0.10	\$92.50
CP	Compensation Prof. [B160]	1.30	\$902.50
CPO	Comp. of Prof./Others	0.50	\$162.50
OP	Operations [B210]	0.10	\$92.50
RPO	Ret. of Prof./Other	0.50	\$162.50
		<u>20.40</u>	<u>\$13,930.00</u>

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
BDD	Dassa, Beth D.	Paralegal	325.00	7.50	\$2,437.50
JKH	Hunter, James K. T.	Counsel	875.00	8.80	\$7,700.00
LFC	Cantor, Linda F.	Partner	925.00	4.10	\$3,792.50
				<u>20.40</u>	<u>\$13,930.00</u>

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Federal Express [E108]	\$25.32
Pacer - Court Research	\$55.80
Postage [E108]	\$16.04
Reproduction Expense [E101]	\$68.80

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Summary of Expenses

<u>Description</u>	<u>Amount</u>
Reproduction/ Scan Copy	\$6.20
	<hr/>
	\$172.16

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Asset Disposition [B130]						
10/05/2016	LFC	AD	Review court tentative ruling and e-mail correspondence re: same (.1)(AD)	0.10	925.00	\$92.50
10/06/2016	BDD	AD	Email to L. Cantor re cash disbursement order	0.10	325.00	\$32.50
10/06/2016	BDD	AD	Preparation of order/decl non opposition on cash disbursement motion; email to L. Cantor re same	0.50	325.00	\$162.50
10/07/2016	LFC	AD	Draft order approving retention of Great Collections (.7)(RP)	0.70	925.00	\$647.50
10/07/2016	LFC	AD	Review and revise retention order (.2)(RP)	0.20	925.00	\$185.00
				1.60		\$1,120.00
Bankruptcy Litigation [L430]						
10/06/2016	JKH	BL	Telephone conferences with Friedman, office conferences with Linda F. Cantor and emails regarding substitution of counsel.	0.40	875.00	\$350.00
10/10/2016	JKH	BL	Telephone conferences with Friedman regarding discovery status.	0.30	875.00	\$262.50
10/11/2016	JKH	BL	Emails from Friedman, to Kosmala regarding Silver Bullion notes, discovery extension and review, analyze same (.6); Telephone conference with Kosmala regarding notes issues, legal issues (.3); Office conference with Linda F. Cantor regarding same (.20: Research reasonable equivalence issue (3.4).	4.50	875.00	\$3,937.50
10/12/2016	JKH	BL	Further research reasonable equivalence issue.	3.50	875.00	\$3,062.50
10/21/2016	JKH	BL	Emails from, to Friedman regarding Gugasian discovery extension.	0.10	875.00	\$87.50
				8.80		\$7,700.00
Case Administration [B110]						
10/04/2016	BDD	CA	Work on Tulving summary of events from 9/30/15 - 9/30/16; email to L. Cantor re same	4.00	325.00	\$1,300.00
10/04/2016	BDD	CA	Email to L. Cantor re trustee annual report	0.10	325.00	\$32.50
10/05/2016	LFC	CA	Review draft chapter 7 report (.2)(CA)	0.20	925.00	\$185.00
10/06/2016	LFC	CA	Review and revise draft annual trustee report (1.1)(CA)	1.10	925.00	\$1,017.50
10/06/2016	LFC	CA	Further review and revise annual report (.4)(.2)(.2)(CA)	0.80	925.00	\$740.00
10/06/2016	BDD	CA	Conference with L. Cantor re summary of 12 month case events through 9/30/16	0.10	325.00	\$32.50

Pachulski Stang Ziehl & Jones LLP
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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/06/2016	BDD	CA	Review docket and edit 12 month summary events for period ending 9/30/16 re numerous claim objections and orders re same; email to L. Cantor re same	1.00	325.00	\$325.00
10/13/2016	BDD	CA	Attend to misc. calendaring matters; email to L. Cantor re same	0.20	325.00	\$65.00
				<u>7.50</u>		<u>\$3,697.50</u>

Claims Admin/Objections[B310]

10/24/2016	LFC	CO	Review and respond to correspondence from creditor re: coin dissemination (.1)(CO)	0.10	925.00	\$92.50
				<u>0.10</u>		<u>\$92.50</u>

Compensation Prof. [B160]

10/11/2016	LFC	CP	Review files and records and invoices for fee application (.4) and confer with Beth Dassa regarding fee application (.2)(CP)	0.60	925.00	\$555.00
10/11/2016	BDD	CP	Call with/email to L. Cantor re 2nd interim fee applications	0.20	325.00	\$65.00
10/13/2016	LFC	CP	Review documents and confer with Beth Dassa re: 45-day notice for professional fee applications (.2)(CP)	0.20	925.00	\$185.00
10/13/2016	BDD	CP	Conference with/emails to L. Cantor re interim fee application	0.30	325.00	\$97.50
				<u>1.30</u>		<u>\$902.50</u>

Comp. of Prof./Others

10/11/2016	BDD	CPO	Call with Audrey (court clerk) re hearing on 2nd interim fee applicatons	0.10	325.00	\$32.50
10/11/2016	BDD	CPO	Email to N. Troszak and D. Judd re hearing on interim fee applications	0.10	325.00	\$32.50
10/11/2016	BDD	CPO	Email to N. Troszak re 2nd interim fee applications	0.10	325.00	\$32.50
10/13/2016	BDD	CPO	Email to L. Cantor re 45 day notice	0.10	325.00	\$32.50
10/13/2016	BDD	CPO	Email to M. Kulick re 45 day notice	0.10	325.00	\$32.50
				<u>0.50</u>		<u>\$162.50</u>

Operations [B210]

10/06/2016	LFC	OP	Review cash disbursements order and declaration (.1)(OP)	0.10	925.00	\$92.50
				<u>0.10</u>		<u>\$92.50</u>

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				<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ret. of Prof./Other						
10/13/2016	BDD	RPO	Preparation of 45 day notice re interim fee applications; email to L. Cantor re same	0.50	325.00	\$162.50
				<u>0.50</u>		<u>\$162.50</u>
TOTAL SERVICES FOR THIS MATTER:						\$13,930.00

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Kosmala, Wenetka (Tulving)
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Expenses

10/05/2016	RE2	SCAN/COPY (3 @0.10 PER PG)	0.30
10/06/2016	FE	59935.00002 FedEx Charges for 10-06-16	8.44
10/06/2016	PO	59935.00002 :Postage Charges for 10-06-16	6.20
10/06/2016	RE	(27 @0.20 PER PG)	5.40
10/06/2016	RE	(189 @0.20 PER PG)	37.80
10/06/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/06/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/06/2016	RE2	SCAN/COPY (5 @0.10 PER PG)	0.50
10/06/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
10/06/2016	RE2	SCAN/COPY (14 @0.10 PER PG)	1.40
10/07/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
10/07/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
10/11/2016	FE	59935.00002 FedEx Charges for 10-11-16	8.44
10/11/2016	PO	59935.00002 :Postage Charges for 10-11-16	5.19
10/11/2016	RE	(11 @0.20 PER PG)	2.20
10/11/2016	RE	(77 @0.20 PER PG)	15.40
10/11/2016	RE2	SCAN/COPY (1 @0.10 PER PG)	0.10
10/11/2016	RE2	SCAN/COPY (6 @0.10 PER PG)	0.60
10/11/2016	RE2	SCAN/COPY (9 @0.10 PER PG)	0.90
10/13/2016	FE	59935.00002 FedEx Charges for 10-13-16	8.44

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Kosmala, Wenetka (Tulving)
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10/13/2016	PO	59935.00002 :Postage Charges for 10-13-16	4.65
10/13/2016	RE	(40 @0.20 PER PG)	8.00
10/13/2016	RE2	SCAN/COPY (4 @0.10 PER PG)	0.40
10/31/2016	PAC	Pacer - Court Research	55.80
Total Expenses for this Matter			\$172.16

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59935 00002

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

For current services rendered through 10/31/2016

Total Fees	\$13,930.00
Chargeable costs and disbursements	\$172.16
Total Due on Current Invoice.....	\$14,102.16

Outstanding Balance from prior Invoices as of 10/31/2016 (May not reflect recent payments)

Invoice Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
107404	08/31/2014	\$51,182.50	\$357.04	\$6,256.44
107985	09/30/2014	\$17,321.00	\$573.68	\$17,794.68
107986	10/31/2014	\$18,957.50	\$22.90	\$18,980.40
108684	11/30/2014	\$17,446.00	\$355.47	\$17,801.47
108685	12/31/2014	\$27,877.50	\$461.01	\$28,338.51
109003	01/31/2015	\$14,171.50	\$166.75	\$14,338.25
109419	02/28/2015	\$32,070.00	\$261.05	\$32,331.05
109567	03/31/2015	\$6,748.50	\$284.48	\$7,032.98
110531	04/30/2015	\$2,951.50	\$0.00	\$2,951.50
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111164	09/30/2015	\$15,517.00	\$529.28	\$16,046.28
111448	10/31/2015	\$4,224.50	\$203.68	\$4,428.18
112275	11/30/2015	\$51,790.50	\$2,281.73	\$54,072.23
112279	12/31/2015	\$57,660.50	\$8,135.80	\$65,796.30
113129	01/31/2016	\$47,174.50	\$5,023.17	\$52,197.67
113187	02/29/2016	\$16,350.00	\$1,917.25	\$18,267.25
113188	03/31/2016	\$24,905.00	\$678.72	\$25,583.72

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Kosmala, Wenetka (Tulving)
59935 00002

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113558	04/30/2016	\$20,597.50	\$161.56	\$20,759.06
113668	05/31/2016	\$35,520.00	\$621.25	\$36,141.25
113854	06/30/2016	\$37,197.50	\$644.48	\$37,841.98
114787	07/31/2016	\$18,222.50	\$391.42	\$18,613.92
114789	08/31/2016	\$35,742.50	\$2,367.33	\$38,109.83
114790	09/30/2016	\$16,222.50	\$1,069.39	\$17,291.89

Total Amount Due on Current and Prior Invoices \$601,717.80

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document entitled (*specify* **SECOND INTERIM APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE CHAPTER 7 TRUSTEE; DECLARATION OF LINDA F. CANTOR**) will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document on **November 21, 2016**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) **November 21, 2016**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) **November 21, 2016**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040
Santa Ana, CA 92701-4593

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

November 21, 2016
Date

MYRA KULICK
Printed Name

/s/ Myra Kulick
Signature

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

- Michael R Adele , kadele@wglp.com
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- Nanette D Sanders becky@ringstadlaw.com
- Richard C Spencer rspencer@rspencerlaw.com
- United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov

2. SERVED BY UNITED STATES MAIL:***Debtor***

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Frye & Hsieh
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